MINUTES OF EVIDENCE

TAKEN BEFORE THE

SELECT COMMITTEE

ON THE

AFFAIRS

OF

THE EAST INDIA COMPANY;

AND ALSO AN

IX AND INDEX.

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Ordered, by The House of Commons, *to be Printed,*
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735—II.

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Finance and Accounts—Trade.

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735—II.

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II.—*Finance and Accounts—Trade.*

EXTRACT from the REPORT of the COMMITTEE.

BEFORE Your Committee proceed to state the results of their Inquiries, it may be useful to offer a brief review of the principal Legislative Enactments which have heretofore passed, relating to the Financial and Commercial Concerns of the Company.

The Charter granted by King William the Third, in the year 1698, is the foundation of the privileges now enjoyed by the United East India Company.

The exclusive privilege of trading Eastward of the Cape of Good Hope to the Straits of Magellan, then granted, was confirmed by the Act of 9 & 10 Will. 3, c. 44, and was subsequently continued to them by successive Acts of Parliament, until 1794. In 1793, the Act of 33 Geo. 3, c. 52, was passed, by which the British Territories in India, together with the exclusive Trade, were, under certain Limitations, continued to the Company for the further term of 20 years. In 1814, the Trade with India was opened to the Public, and that with China, and the trade in Tea generally, was reserved exclusively to the Company.

The Capital Stock of the Company was originally £. 2,000,000. It was afterwards increased, under the authority of successive Enactments, as follows:—

In 1708	1,200,000
1786	800,000
1789	1,000,000
1794	1,000,000
Total	£. 6,000,000

Some of the portions of this Capital were raised at rates far exceeding their nominal amount. The sum actually subscribed in 1794 was 2,027,295 *l.*, and the whole amount which has been paid into the Company's Treasury for capital stock is 7,780,000 *l.*

The Legislative Enactments respecting th[illegible]ssessions of the Company commenced in 1767. In that year it was agreed, between the Public and the Company, that in consideration of an annual payment of 400,000 *l.*, the large Territorial Possessions which had been recently obtained in India should remain in possession of the Company for the term of two years. This term was afterwards extended to five years more, from the 1st February 1769. The Sums paid to the Public under these two Acts were— 7 Geo. 3, c. 57. 9 Geo. 3, c. 24.

	£.	s.	d.
In 1768	£. 400,000	-	-
1769	400,000	-	-
1770	400,000	-	-
1771	400,000	-	-
1772	200,000	-	-
1773	253,779	3	5 ½
1775 (payable in 1773)	115,619	14	9
Total	£. 2,169,398	18	2 ½

In 1773 the Company presented a Petition to Parliament, praying for relief. They solicited a Loan for four years, and a sum of 1,400,000*l.* was accordingly lent to them. Parliament, upon that occasion, first assumed a general regulation of the Company's Affairs. The Governor-General in Council, and the Supreme Court of Judicature at Calcutta, were established; the mode of electing Directors, and the qualification of Voters, were determined; an appropriation was made of the Revenues and Profits of the Company; the Dividend was regulated; and Statements were required to be rendered half-yearly to the Treasury of the Profit and Loss upon the Trade and Revenues, and of the Company's Debts in England, exclusive of their Bond Debt. 13 Geo. 3, c. 13 Geo. 3, c. 64.

19 Geo. 3, c. 61. 20 Geo. 3, c. 56. The Loan of 1,400,000*l.* having been discharged, two other Acts were successively passed, by each of which the Territory was continued to the Company for one year.

In 1781 an Act was passed for continuing the Territorial Acquisitions and Revenues in the Company for a period terminating upon three years' notice, to be given after 1st March 1791. Under this Act the Company paid to the Public 400,000*l.*, in satisfaction of all claims up to 1st March 1781. 21 Geo. 3, c. 65.

33 Geo. 3, c. 52. In 1793 the same privileges were extended to the Company from 1791 until the year 1814. Under the provisions of this Act, the Company were to pay to the Public the sum of 500,000*l.* annually, unless prevented by war expenditure; but, owing to the state of their Finances during that period of continued hostilities, they were unable to make more than two payments, of 250,000*l.* each, in the years 1793-4 and 1794-5.

On two occasions subsequently to 1793, pecuniary assistance was rendered to the Company by the Public, under the authority of the Legislature. In 1810, a Loan of 1,500,000*l.* in Exchequer Bills, was advanced to them, which was repaid soon afterwards by advances for His Majesty's service, made in India. In 1812, a Loan of 2,500,000*l.* was raised by Government for the service of the Company, in consequence of the large demands upon the Home Treasury for the payment of Bills of Exchange for principal of India Debt. This Loan was liquidated in part by annual payments, and the balance was discharged in 1822. 50 Geo. 3, c. 114. 52 Geo. 3, c. 135.

The payment of large Sums to the Company was occasionally authorised by Parliament during the period between 1794 and 1814, not in the way of Loan, but in repayment of Advances previously made by them in India on account of His Majesty's Service.

In the years 1810, 1811, and 1812, Select Committees of the House of Commons were appointed to inquire into the State of the Affairs of the East India Company. They presented five Reports on different branches of the subject referred to them. The First Report communicated evidence on the existing state of the Company's Affairs preceding the advance of 1,500,000*l.* in Exchequer Bills. The Second, Third and Fourth, were devoted to the Financial Affairs of the Company. The Fifth embraced several subjects, but principally treated of the Land Revenue and the Judicial System established in India.

In the Second Report, the Committee presented "a detailed Statement "of the *Ordinary Revenues and Charges* of the East India Company's "Territorial Possessions, and a comparison of the Amount of those "Revenues and Charges at the last renewal of the Company's Charter in "1793, with their Amount according to the latest advices which had "been received from India."

The Third Report treated of those Receipts and Disbursements in India which were termed *Extraordinary*, and of the Debts and Assets of the Company abroad.

In

In the Fourth Report, the Transactions of "the Home Concern," including China and St. Helena, were considered; and the state of the Company's affairs both at home and abroad was brought into one view, and compared with their state in 1793.

In all the Enactments down to that of 1793 inclusive, the Territorial and Commercial Affairs of the Company had been blended together as forming one undivided concern; and although the Revenues of the Company in India, and their Profits in Great Britain, had been separately appropriated, yet no direct provision had ever been made for accurately distinguishing, either in India or in England, those receipts and disbursements which were of a Political character, from those which properly appertained to the Commercial Branch.

The great difficulty which the Committees of 1810-11-12 experienced in the investigation of the East India Company's Financial Affairs arose chiefly from this circumstance, and is repeatedly adverted to in their Reports.

The Act 53 Geo. 3, c. 155, contains provisions which, by effecting a separation of Accounts between the two branches of the Company's affairs, appear to have been intended to remove this ground of difficulty for the future. It directs, that the Accounts of the Company, abroad and at home, shall be so kept and arranged, as to contain and exhibit the receipts, disbursements, debts and assets appertaining to, or connected with, the Territorial, Political, and Commercial branches of their affairs respectively; and that they shall be made up so as to exhibit the Accounts of the Territorial and Political departments separately and distinctly from such as appertain to, or are connected with, the Commercial branch of their affairs. It also directs, that a plan for the arrangement of the Accounts required to be laid before Parliament by the Act of 33 Geo. 3, c. 52, shall be prepared, and submitted to the Board of Commissioners for the Affairs of India for their approbation, and that the several Accounts required to be annually laid before Parliament shall be prepared and arranged in conformity to the principles of the Plan of Separation. 1813. Sects. 64 & 65. Appendix No. 1.

The appropriations made by the last-mentioned Act are as follow:

The Territorial Revenues, after defraying the expenses of collection, are required to be applied, Sect. 55.

1st. In maintaining Forces and Forts, and providing Warlike and Naval Stores.

2d. In payment of Interest on Indian Debt, including such portion of it as might be demanded in Bills on the Court; to meet which, provision is required at all times to be made by consignments or remittances to England.

3d. In defraying Expenses of Civil and Commercial Establishments.

4th. Towards the liquidation of the Territorial Debt, or of the Bond Debt at Home, or to such other purposes (subject to the provision afterwards mentioned) as the Court of Directors, with the approbation of the Board of Commissioners, shall direct.

A sum is annually to be issued in India for Commercial investment, or remittance to England, equal to the payments made from the Commercial Funds at home, on account of Territorial Charges, in the year preceding. Sect. 56.

The Commercial Profits, and other home receipts, are to be applied, Sect. 57.

1st. To the payment of Bills of Exchange.

2d. To the current payment of other Debts (except the Home Bond Debt), Interest, and Commercial expenses.

3d. To the payment of Dividends.

4th. To the reduction of Indian Debt, or Home Bond Debt.

The 59th Section of this Act provides, that, when the Indian Debt shall have been reduced to 10,000,000*l.*, and the Bond Debt at Home to 3,000,000*l.* sterling, the surplus proceeds of Rents, Revenues and Profits shall be applied to the repayment of the Capital of any Public Funds created for the use of the Company; and that the remaining Surplus shall be paid into the Receipt of the Exchequer, and constitute a Fund (not exceeding 12,000,000*l.*) for securing the Capital Stock of the Company, and a Dividend of 10½ per cent. in respect thereof; and that, of the excess of such payments beyond 12,000,000*l.*, one-sixth shall be retained by the Company, and the remaining five-sixths be the property of the Public.

In consequence of the directions contained in the Act 53 Geo. 3, c. 155, a plan for the separation of the Accounts was prepared by the Court of Directors, and, after some Amendments, was approved by the Board of Commissioners.

A letter was addressed by the Court of Directors to the Governor General in Council, on the 6th of September 1813, containing instructions for carrying into effect the provisions of the Act. In reference to the separation of Accounts, it contains the following passage: "We cannot more distinctly explain our views of the construction of the Sections of the Act which have now been brought under notice, than by observing, that although the management of the whole, as one concern, remains with us, it is requisite that the Political Branch should be considered as an affair of Government, the Commercial as that of a Mercantile Transaction, and by debiting and crediting in Account the transactions between them in Advances and Supplies, as if they were absolutely distinct and separate concerns, so that Accounts of Receipt and Expenditure and Balance may be duly rendered by each respectively, in the way required by Parliament."

YOUR Committee have considered the Finances of India, since the last arrangement with the East India Company, in relation to

I.—The Territory of India.

II.—The connexion of the Territorial Finances with the Commerce of the East India Company.

I.—The Territory of India.

Under this head Your Committee have inquired, What have been the Revenues of India and the Subordinate Settlements, what the Charges, and what the Deficiency; From what sources, and in what way, that Deficiency has been supplied; and what are the Territorial Debts and Assets.

33 Geo. 3, c. 52, s. 126.
54 Geo. 3, c. 36, s. 55.

The East India Company are required, within the first 14 sitting days next after the 1st of May in every year, to lay before the Houses of Parliament, Accounts, Territorial and Commercial, made up according to the latest advices which shall have been received, and with as much accuracy as the nature of the case will admit.

Upon an examination of the Accounts laid before Parliament, under the Act 33 Geo. 3, c. 52, Your Committee were unable to reconcile the

different

different Financial Statements with each other. Although it was highly probable that many of the discrepancies were only apparent, yet, in order to obtain clear and satisfactory results, it was deemed necessary that all the intermediate Receipts and Disbursements, by which the alleged state of the Territorial Finances at the commencement of the present term might be traced to their alleged state at the end of it, should be clearly and satisfactorily explained, and the one made exactly to agree with the other.

It has been stated, and, Your Committee doubt not, correctly, that Accounts made up within the time which Parliament has thus prescribed, cannot exhibit such balanced Statements of Results as would preclude the risk of errors or omissions; and although it has been the practice to accompany the Accounts required by the Parliamentary Enactment with Abstracts of the Cash Statements of Receipt and Disbursement made up in India, yet it was not possible, without further information, to deduce from them full and complete Statements of the Financial Results.

Under these circumstances, a new series of Accounts was called for; and these, together with some further explanations, having been supplied, a Report, drawn up under the direction of the Board of Control, in which it was shown that these Accounts had been reduced to the test of a balance, was laid before Your Committee. A Balance Sheet, together with an explanation of the principle upon which it is made out, will be found in that Report.

Commercial and Territorial Series, Appendix, Nos. 3 and 4.

Appendix No. 2.

1. *Territorial Revenues.*

The Gross Revenues of the three Presidencies and the Subordinate Settlements, during the fifteen years ending in 1828-9, were as follows:

Appendix, Nos. 7, 8 & 9, to No. 2.

Bengal - - - - - -	£. 196,121,983
Madras - - - - - -	82,042,967
Bombay - - - - - -	30,986,970
	£. 309,151,920
Subordinate Settlements - - -	821,505
TOTAL - - -	£. 309,973,425
To this may be added a Sum received in 1815-16 from the Vizier of Oude in exchange for Territory - - - - - - - - -	1,109,975
TOTAL - - -	£. 311,083,400

The following Statement for the year 1828-9 will show the proportions in which the Revenue is derived from different sources:—Mint Receipts, 19,414*l.*; Post-Office, 135,617*l.*; Stamps, 368,431*l.*; Judicial, 126,464*l.*; Land Revenue, including certain small miscellaneous receipts, 12,895,366*l.*; Syer and Abkaree, 861,196*l.*; Small Farms and Licences, and Moturpha, or Tax on Professions, 152,780*l.*; Ceded Territory on the Nerbuddah, 457,923*l.*; Burmese Cessions, 117,326*l.*; Subsidies from Mysore, Travancore, and Cochin, 392,355*l.*; Salt, 2,700,147*l.*; Opium, 1,930,891*l.*; Tobacco, 85,128*l.*; Customs, 1,869,634*l.*; Marine, 77,787*l.*; Profits of the Madras Government Bank, 10,013*l.*; Extraordinary Receipts from Ava, Bhurtpore, and Scindiah, and from the Madras Native Pension Fund, 491,249*l.*; making the Total Revenue in this year 22,691,721*l.*

Papers presented in February 1830, by the King's command, No. 2, Appendix No. 11, to No. 2.

The Gross Revenues of India have progressively increased to a considerable amount. Their annual average amount, in the three last years of the term which expired in 1814, was 16,764,700 *l.*; the average of the three last years, up to 1828-9 inclusive, was 22,987,472 *l.*

Evidence before Lords, 1830.

These sums, being stated in gross, are chargeable with the expenses incurred in the collection of the Revenue, in the manufacture of Salt and Opium, and in the payment of Stipends under the several Treaties and Engagements by which the Company hold the Territory, amounting to about five millions per annum. After deducting this sum, the remainder is the Revenue applicable to the Expenses of the Civil and Military Government, and the Interest of the Debt.

Appendix, No. 38.

The Gross Revenue of India has been increased by the acquisition of new Territory; but improved and extended Tillage, enlarged Commercial Dealings, an increase of Population, the enactment of better Laws, more efficient management on the part of Government, new Stamp Duties, and a great increase in the demand for Opium in China, have all contributed to improve the Revenues.

The principal heads of Revenue have been generally productive.

The Land Revenue, which stands first in importance, has materially increased *. In the permanently settled Districts, or Lower Provinces, of Bengal, it has been progressively augmented by the cultivation of Waste Lands and other causes. In the Western Provinces there has been a large increase. At Bombay the amount has fluctuated; but in consequence of new accessions of Territory in the earlier years, there has been a considerable increase of receipt. In the more recent years, both at Madras and at Bombay, defalcations of some magnitude have occurred, owing to depression in the price of Grain. But the deterioration has not equalled the increase, since 1814, in the resources of the Bengal Provinces.

There has been a large augmentation of the Revenue arising from the Salt and Opium Monopolies; and the Revenue from Customs, although, from a variety of causes, it has fluctuated, has exhibited in the later years a steady improvement.

2. *Territorial Charges.*

These Charges consist of those defrayed in India, and those paid by the Court of Directors at Home.

The

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* LAND REVENUE.

—	BENGAL.		MADRAS.	BOMBAY.	TOTAL.
	Lower Provinces	Western Provinces.†			
	£.	£.	£.	£.	£.
1814–15 -	3,320,817	3,590,835	3,790,224	472,074	11,173,950
1817–18 -	3,276,093	3,822,114	3,901,458	788,068	11,787,733
1820–21 -	3,373,385	4,198,303	3,781,601	1,794,240	13,147,529
1823–24 -	3,382,803	4,241,722	3,567,556	1,626,223	12,818,304
1826–27 -	3,408,917	4,350,853	3,700,773	1,894,604	13,355,147
1827–28 -	3,487,053	4,241,301	3,631,552	1,842,593	13,202,499
1828–29 -	3,479,128	4,093,909	3,669,409	1,625,886	12,868,332
1829–30 -	3,474,518	4,140,984	3,552,802	1,609,729	12,778,033

† This head in the Bengal Accounts does not include the receipts from the late acquisitions on the Nerbuddah and in the adjoining districts.

The Charges of the several Presidencies, and of the Subordinate Settlements, exclusive of those which were paid in England, during the 15 years ending 1828-9, were as follows:

Appendix, Nos. 7, 8 & 9, to No. 2.

	£.
Bengal - - - - - - -	167,747,449
Madras - - - - - - -	85,129,351
Bombay - - - - - - -	46,970,709
	299,847,509
Bencoolen, Prince of Wales Island, Singapore and Malacca - - - - - -	2,893,792
St. Helena (net charge) - - - - -	1,576,370
	£.304,317,671

The Gross Charges of the Indian Territory have augmented in a greater proportion than the Receipts. The Average Annual Deficiency, after defraying all Charges both abroad and at home, in the last five years of the Charter which terminated in 1814, was - - - £. 134,662

Papers of February 1830, No. 2.

In the next five years, ending 1818-19, it was - - 736,853

Appendix, No. 11, to No. 2.

In the five years ending 1823-24 - - - - - 27,531

And in the five years ending 1828-29 - - - - 2,878,031

Papers of February 1830, No. 2

—	Amount of Military Charge	Increase, as compared with 1813-14
	£.	£.
1813-14	7,039,047	—
1814-15	7,892,099	853,052
1815-16	8,917,723	1,878,676
1817-18	9,279,598	2,240,551
1818-19	10,451,856	3,412,809

Amount of Military Charge in 1822-23	£. 8,405,771
Diminution, as compared with 1818-19	2,046,085
Increase, as compared with 1813-14	1,366,724
Amount of Civil Charge	
1814-15 - -	£. 6,072,763
1818-19 - -	6,972,352
1821-22 - -	8,105,420
1822-23 - -	9,031,317

The Increase of Charge in the period from 1813-14 to 1818-19, was occasioned by the Military Expenditure incurred in the prosecution of the hostilities, commenced towards the end of 1814, against the Nepaulese, and in the subsequent operations against the Pindarrees and the Mahratta States.

The general peace which was secured by these operations enabled the Local Governments, during the four years ending in 1822-23 (the year preceding the Burmese War) to effect progressively an extensive reduction of Military Charge. But the large accession of Territory gained by the Company was attended with a material augmentation of the Civil Establishments; which, together with the increased amount of the annual Advances to the Manufacturers of Salt and Opium, occasioned a large addition to the Civil Charges of India.

The Charge for Buildings and Fortifications amounted, in 1814-15, to 217,589*l.* In the subsequent years, to 1818-19, it progressively diminished: but in 1819-20, it increased to 270,085*l.*; in 1821-22, to 296,226 *l.*; and in 1822-23, to 646,394*l.* The apparent large increase of the last year, however, is in a great measure only nominal, the whole of the Charges actually incurred for Buildings and Fortifications not having been separately shown in the Financial Statements received from the Presidencies for any of the previous years.

The greatest increase in the Gross Charges took place in the four years ending in 1827-28. The deficit of these four years constitutes two-thirds of the deficit for the whole period from 1814-15 to 1827-28. The total average increase of Charge in those four years, as compared with 1823-24, was 4,529,494*l.* Of this large increase, the part incurred in India was 3,827,158*l.*; and the part incurred in England was 702,336 *l.* Of the part incurred in India, 1,108,251*l.* was an increase of Civil Charge; 2,695,749 *l.*, an increase of Military Charge; and 23,158 *l.* the increased

Evidence before Lords, 1830, p. 10.

Interest on Debt*. The increase in the Civil Charges arose at the Presidencies of Bengal and Bombay, but principally at that of Bengal, under the following heads of Account: Embassies and Missions, including the Mission to Persia, and the payment of some Arrears of Subsidy; Provincial Battalions; the Ecclesiastical Establishment; the Contributions to Civil and Annuity Funds, to Schools and Charitable Institutions; and the Revenue and Judicial Establishments generally. The augmentation of Military Charge was caused by the Burmese War, the operations against Bhurtpore, and an increase in the number of King's and Company's Regiments in India. The augmentation of the Charge incurred at Home was caused by an increase of the Sums issued for Officers' Pay on Furlough and Retirement; by increased Expenses for King's Troops serving in India; and by an extraordinary increase in the quantity of Territorial Stores supplied to India.

Papers of February, 1830, and Continuation Papers, March 1831.

	£.
Indian Charges and Interest, of the Three Years 1811-12 to 1813-14 - - -	45,303,996
St. Helena - - -	260,100
Home Charges - - -	3,935,995
Total . - -	£.49,500,091
Average - -	£.16,500,030

The Average Annual Amount of the Gross Charges of the Indian Territory, in the last three years of the former Charter, was 16,500,030*l.* In the three years ending in 1827-28, it was 25,902,817*l.*

The proportions of this Increase applicable to the Civil and Military Departments respectively, to the manufacture of Salt and Opium, to the Interest of Debt, and to the Expenditure incurred in England, are as follows:

	AVERAGE of Three Years, ended 1813-14.	AVERAGE of Three Years, ended 1827-28.	INCREASE.
	£.	£.	£.
Civil, Revenue, Judicial and Marine, including Ceded and Conquered Countries, and Supplies to Bencoolen and St. Helena - - -	5,804,369	8,305,065	2,500,696
Advances for Salt and Opium, and Charges -	708,660	1,291,434	582,774
Military - - - - - - - -	6,954,674	11,731,092	4,776,418
Buildings and Fortifications - - - - -	224,864	724,291	499,427
Interest on Debt - - - - - - -	1,495,460	1,748,513	253,053
Political Charges in England - - -	1,311,998	2,102,422	790,424
£.	16,500,025	25,902,817	9,402,792
The Average Annual Charge of Ceded and Conquered Countries, during the same periods, was - - -	2,160,723	3,276,356	1,115,633

The following Statement will show the proportions of Charge for the three Presidencies, including the Ceded and Conquered Countries, in each of the Departments comprised in the first head of the above Account, for the year 1827-28.

Land Revenue, Sayer and Abkaree, 3,817,551*l.*; Customs, 220,123*l.*; Stamps, 91,126*l.*; Mint, 62,032*l.*; Post-office, 137,262*l.*; Civil Establishments, &c. 1,911,123*l.*; Judicial, 1,786,257*l.*; Marine, 349,389*l.*; Total, 8,374,863*l.* The Interest on Debt was 1,920,532*l.*

After

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* The Evidence from which these Statements are drawn was delivered before the last series of adjusted Accounts had been prepared. The sums here inserted represent, therefore, an approximative, rather than the actual, proportions of Charge.

After Peace had been concluded with the Burmese, the Court of Directors issued positive orders for the immediate reduction of Expenditure in India. The financial result of 1823-24 was referred to for the purpose of comparison, and the Charges of that period were assumed as the standard to which the existing Charges were to be reduced. The great improvement that had taken place in the financial results of the three preceding years (exhibiting an average surplus of 728,196*l.*) arose chiefly from causes of an extraordinary nature. For the year 1823-24 the Accounts exhibited a deficiency of 860,862*l.*; but this was occasioned by an extraordinary payment of 1,201,201*l.* to the Nizam, in redemption of an annual peishcush or tribute of 72,072*l.* The Revenue of the year was of fair average amount, and the charges had been so little affected by the commencement of the Burmese war, that they might be considered as those of a year of peace.

Letter in Territorial Finance Department, 12 Dec 1827, Parliamentary Paper, No 199, 1830.

Papers of February, 1830, No. 2.

Extraordinary Payment	£.1,201,201
Actual Deficit - -	860,862
Surplus in 1823-4, over Ordinary Charges -	£. 340,339

In the orders that were issued, a Statement was drawn out, showing that, according to the standard of 1823-24, an immediate reduction upon the Indian Expenditure, as estimated for 1826-27, to the extent of 2,924,155*l.*, would be necessary. The difficulty of carrying these reductions into effect was considered to be outweighed by the embarrassments which an excessive Expenditure must occasion. The financial character and condition of the Bombay Presidency were pointed out as peculiarly calling for improvement.

Rupees 2,55,50,275

Bengal,	£.1,423,640
Madras	434,858
Bombay,	1,065,657

These orders, although extensively acted upon, have not yet been fully carried into effect. It has been recently shown by the Accountant-General of Bengal, that on a comparison with the Expenditure of 1829-30, a further reduction of 80,73,063 rupees, or, at the Board's rates, about 919,290*l.* remains to be effected.

See Appendix, No. 5.

Of this excess the proportion belonging to the respective Presidencies is as follows: The Charges of Bengal were lower than in 1823-24 by 103,644*l.*; the Interest on Debt was higher by 314,537*l.* The Charges of Madras were higher than in 1823-24 by 251,891*l.*; the Interest higher by 49,406*l.* The Charges of Bombay were higher by 402,319*l.*; the Interest higher by 4,781*l.* The reduction, therefore, requisite at each Presidency, supposing reduction to be practicable according to the scale of their respective Establishments in 1823-24, would be, in Bengal, 210,893*l.*; at Madras, 301,297*l.*, and at Bombay, 407,100*l.*

On a comparison of the Expenditure of 1829-30 with the estimated Expenditure of future years, it has been computed that, when all the reductions now ordered and in progress shall be carried into full effect, the sum of 80,73,063 rupees, or 919,290*l.* above shown, may be diminished by about 25,80,000 Rupees, or 287,170*l.*, leaving an extent of reduction to be still effected, in order to fulfil the orders of the Court of Directors, amounting to 54,93,063 Rupees, or 632,120*l.*

Appendix, No. 6.

The causes which have led to the increase of Charge are characterized by the Court of Directors in the following terms:

"We have contemplated with much solicitude the present very unsatisfactory state of your Finances, and we have carefully and minutely examined the causes which have led to it. We observe that it has been brought about, less by the pressure of occasional and extraordinary Expenditure, than by continual progressive augmentations of Charge in every Department, which, viewed separately, may have appeared, at the times they were made, to have been justifiable; but which, taken in the aggregate, have occasioned a large excess of Disbursement beyond the

Territorial Finance Letter to Bengal, 19 May 1830. Lords' Paper, 151 of 1830.

resources from which alone such Charges ought to be defrayed. The great amount of that excess has absorbed every accession or improvement of Revenue, however considerable, has increased your Debt, and has left you burthened with a heavy deficit."

Two Finance Committees, one Civil and one Military, were appointed in 1828, by the Supreme Government in India, to revise the Expenditure and Establishments of the Three Presidencies.

See Instructions and Reports of Civil Finance Committee, General Appendix.

The Civil Finance Committee were directed to inquire into the Civil Establishments in the General, Judicial, Revenue, and Marine Departments. With some few limitations, they were left free to push their inquiries to the utmost extent to which they might consider it necessary or expedient to carry them.

The Military Finance Committee were, upon similar principles, and with few exceptions, directed to embrace in their inquiries all matters connected with Military Finance.

Evidence before Lords, p. 525, 5701, of 1830, 5697, of 1830.

Considerable reduction of Charge was effected in consequence of these inquiries; and in addition to the Military retrenchments made in India, the Court of Directors issued Instructions for a specific reduction of the Army. The whole of the Military reductions, it is estimated, will produce their full effect in the year 1832-33; and it has been stated that the Army will then not only be reduced below the Peace Establishment prior to the Burmese War, but will not much exceed its strength in 1813, before the Nepaul War, notwithstanding the extension of Territory that has taken place since that period. Considerable reductions of Civil Expenditure were also ordered by the Court.

Appendix, No. 7.

A Statement will be found in the Appendix, showing, in detail, what are the reductions of Indian Allowances and Establishments (Civil, Marine, and Military,) ordered by the Court and the several Local Governments, since the close of the year 1827-28, distinguishing, as far as can be done, such as were to have immediate, from those which it was intended should have only prospective, effect; and a further Statement, showing the estimated effect of those measures of reduction which have been recommended by the late Civil Finance Committee, whether of those adopted, or of those which have been rejected, or are still under consideration.

57 to 71. 303 to 305, of 1832.

In reference to the future Charges in India, it has been observed, that hitherto the Expense incurred in putting down internal Insurrection has been small, and that the chance of War seems to be greatly diminished. Formerly the British Territory was so distributed that it surrounded, and was surrounded by, a hostile country: now there is no enemy, properly so called, within the whole Peninsula of India.

On the other hand, it is to be considered that the reductions which have been ordered are computed according to a scale of expenditure adapted only to a state of peace, both with European and Indian Powers.

The Territorial Charges in England:

These consist of Payments made on account of Passage of Military, Pay to Officers, including Off-reckonings, Political Freight and Demurrage, Pay-Office demands for King's Troops serving in India, Retiring Pay, Pensions, &c. to King's Troops, Political Charges General, (including the Political Charge for the Establishments at the India House, the Board of Control, Haileybury, Addiscombe, Chatham, &c.;) Miscellaneous Expenses on Account of Prince of Wales Island, Singapore, &c.; Charges of the Tanjore Commission,

Commission, Absentee Allowance, &c. to Civil Service, Territorial Stores, and Charge of St. Helena.

Appendix to Lords' Evidence, 1830, p. 524.

Conflicting Evidence has been given as to the possibility of effecting material reductions in these Charges, and of transferring them to India. Upon an annual average of 15 years they have been shown to amount to 1,693,472 *l.* In 1828-29 they amounted (including a Payment to Persia) to 2,080,459 *l.*; in 1829-30, to 1,837,110 *l.*; in 1830-31, to 1,553,599 *l.* They are estimated for the future at 1,730,000 *l.*

Evidence before Lords, 1830, p. 11. Coms. 184, 1154, 1438, 1962, of 1832. Appendix, No. 22, & B. 2, of No. 23.

Other Payments on account of India to a considerable amount are made by the Home Treasury, which do not constitute an additional charge upon the Revenues, a corresponding charge being brought to account in India. These consist of Bills of Exchange drawn upon the Court in discharge of the Interest, and occasionally of the Principal, of Debt in India, and on account of the Effects of deceased Officers, which are remitted from India; Advances to Retiring and Compassionate Funds for the various Branches of the Service, which are repaid by the Funds in India, &c.

Commercial Series, No. 9.

The whole of the Interest upon the Territorial Debt, and upon the Debt due to the Creditors of the late Nabobs of the Carnatic, whether paid in this Country or in India, is brought to account in India.

	£.
In 1827-28 the portion of Interest upon Territorial Debt which was paid in this Country, was - - - -	522,438
In 1828-29 - - - - - - - - -	640,570

Papers of February, 1830, No. 21.

It has since risen to 904,761 *l.*; but in consequence of measures adopted to limit the demand on England, is estimated to be reduced to about 700,000 *l.*

Parliamentary Paper, 1832, No. 518.

Nearly the whole of the Interest upon the Carnatic Debt is demanded in this country. This arises from the Interest having been made remittable to this country at an exchange of 8 *s.* the Pagoda.

Evidence before Lords, 1830, p. 27.

In 1827-28, the amount was - - - -	£. 113,482
In 1828-29 - - - - - - -	89,771

Papers of February, 1830, No. 21.

During the whole period from 1814-15 to 1828-29, the amount of Bills of Exchange paid for Interest of India Debt, was 9,563,315 *l.*, or on the average 637,554 *l.* per annum; and the amount of Bills paid for Principal, was 4,891,593 *l.*, or on the average 326,106 *l.* per annum. The amount of Advances to various Funds, paid in 1828-29, was 153,855 *l.* The remittances of Effects of deceased Persons were, in the same year, 60,109 *l.*

Papers of February, 1830, No. 21.

Certain receipts into the Home Treasury, of a Political character, have from time to time been applied to the discharge of the Bills of Exchange above-mentioned. These consist of Bullion remitted from India, Receipts from His Majesty's Government on various accounts, &c.

Commercial Series, No. 9.

In the 15 years these Receipts amounted to 7,216,331 *l.*, or on the average 481,088 *l.*

Papers of February, 1830, No. 21.

Army and Navy.

The expenses of the King's Regiments serving in India, which are defrayed in this Country, are repaid to His Majesty's Government by the East India Company, and constitute part of the "Territorial Charges in England" above adverted to. The number of King's Troops in India to be charged upon the Territorial Revenues is however limited to 20,000 men, unless, upon the requisition of the Court of Directors, that number is augmented. An additional sum of 60,000 *l.* per annum is also paid to the Public by the Company on account of the Half-pay and Pensions of such of His Majesty's Troops as have served in India. The expense

See Military Appendix.

53 Geo. 3, c. 155, s. 87.
4 Geo. 4, c. 71.

7 Geo. 4, c. 52.

expense of the King's Naval Force employed in the Indian Seas is paid by the Public; but if it is augmented upon the requisition of the Court of Directors, the expense of such augmentation is chargeable upon the Territorial Revenues.

Financial Transactions with the Public.

6 Anne, c. 17.
17 Geo. 2, c. 17.
23 Geo. 2, c. 22.

The new East India Company, established under the authority of the 10 Will. 3, advanced to Government, at the time of their incorporation, the sum of 2,000,000*l.*, at eight per cent. interest. In 1708, the Joint Company lent a further sum of 1,200,000*l.*, without interest. In 1744, the Company agreed to lend 1,000,000*l.* at three per cent. to Government, on their exclusive trade being continued to 1783. In 1749, the Company were empowered to raise money, towards the discharge of their Bond Debt, by the sale of Annuities to the amount of the Debt due from the Public to the Company. The sum of 2,992,440*l.* 5*s.* was accordingly sold. This sum, together with 1,207,559*l.* 15*s.*, being the residue of the Debt of 4,200,000*l.*, was, by the 33 Geo. 3, c. 47, placed under the management of the Bank, and engrafted upon the Three per Cent. Reduced Annuities.

By the 7th section of this Act it is provided, that, if the Company shall retain their share of the Annuities, or any part thereof, until their exclusive trade be determined by the authority of Parliament, the amount so retained shall be paid off at par. The amount retained by the Company is 1,207,559*l.* 15*s.*, which, accordingly, they are entitled to receive at the close of the present arrangement. Interest is now paid by the Public upon this amount.

3 Geo. 4, c. 93.
Appx. No. 8.

The Account between the Public and the Company, finally adjusted in the year 1822, had no reference to the above-mentioned Annuities. At that time the demand of the Company on the Public, arising out of various expeditions undertaken against the French and Dutch Islands, the Cape of Good Hope, &c. together with supplies to the King's Service in India, amounted, without Interest, to 11,277,828*l.* The credit claimed by Government was 9,291,940*l.*, also without Interest. After some discussion, it was agreed to close the Accounts by a payment of 1,300,000*l.* from the Public to the Company. This sum was applied in part discharge of the Loan of 2,500,000*l.* made by the Public to the Company in 1812. The Loan, however, had no other connexion with the Account between the Public and the Company which is now the subject of remark. The sum of 557,322*l.*, necessary to redeem the remainder of that Loan, was paid by the Company; and an Act was passed, discharging them of all future claims in any way relating to it.

As the Debts of the Company have never been reduced to the prescribed limit, no payment has been made into the receipt of the Exchequer under the 59th section of the Act of 1813. On the other hand, no application has been made to the Public, since that year, for pecuniary assistance.

3. Territorial Deficit.

Appendix, No. 11.
to No. 2.

In consequence of the large Surplus of Revenue which has been realized in Bengal, there has been, for the fifteen years ending in 1828-29, notwithstanding the deficit at the other two Presidencies, a Surplus of Revenue over such Charges as are brought to account in India, amounting to 604,281*l.* for the yearly average, or 9,064,228*l.*[*] for the whole period; but this is exclusive of the Expenses of the Subordinate Settlements, and of all the Home Charges.

Appendix, No 2.

Total Revenue	-	£. 309,151,920
Total Charge	-	300,087,692
		£. 9,064,228

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[*] Territorial Series, Introductory Statement.

In Bengal the Surplus has amounted to an annual average of 1,891,635 *l.*, or, for the whole period, to 28,374,534 *l.*

At Madras the Deficit has amounted to an annual average of 205,758 *l.*, or, for the whole period, to 3,086,384 *l.*

At Bombay the Deficit has amounted to an annual average of 1,081,595 *l.*, or, for the whole period, to 16,223,922 *l.*

Total Revenue -	£. 196,121,983
Total Charge -	167,747,449
(Appendix, No. 7 to No. 2.) -	£. 28,374,534
Total Revenue -	£. 82,042,967
Total Charge -	85,129,351
(Appendix, No. 8 to No. 2.) -	£. 3,086,384
Total Revenue -	£. 30,986,970
Total Charge -	47,210,892
(Appendix, No. 9 to No. 2. -	£. 16,223,922

The Treasuries of Bombay and Madras have been supplied by Remittances from the Bengal Treasuries. The amount of these Supplies is stated in the Books of the three Presidencies, as follows:

		£.	
Bengal: Net Supplies to Bombay and Madras - -		20,626,883	Territorial Series, No. 7, A, B, & C.
Bombay: Net Supplies received - -	£. 18,007,659		
Madras: Net Supplies received - -	2,197,429		
		20,205,088	
Unadjusted differences in the Books of the three Presidencies		£. 421,795	

The Accounts for the Subordinate Settlements exhibit a deficiency of Revenue to meet the Charges.

At Bencoolen, Prince of Wales Island, Singapore, and Malacca, there was a deficiency, on the annual average of 138,152 *l.*, or, for the whole period, of 2,072,287 *l.*

Appendix, No. 1. to No. 2.

At St. Helena, the deficiency has been, on the annual average, 105,091 *l.*, and, for the whole period, 1,576,370 *l.*

Appendix, No. 1. to No. 2.

The Territorial Payments in England (exclusive of those entered under the head of St. Helena) chargeable upon the Revenues of India have been, on the annual average, 1,588,381 *l.*; and, for the whole period, 23,825,712 *l.*

Territorial Payments	£. 16,509,118
Political Stores -	7,316,594
(Appendix, No. 10 to No. 2.) -	£ 23,825,712

From the foregoing Statements it appears that, upon a comparison of the ordinary Revenues and Charges, there has been a Deficit, amounting, on the annual average, to 1,227,343 *l.*; for the whole period, to 18,410,141 *l.*

Net Supplies to Bencoolen, &c.	£. 2,072,287
Net Charge of St. Helena - -	1,576,370
Territorial Payments in England -	23,825,712
	27,474,369
Deduct, Surplus Revenue in India	9,064,228
(Appendix, No. 11 to No. 2.)	£. 18,410,141

It appears that there have been other outgoings of an extraordinary nature, which are stated as follows:

		£.	
Miscellaneous outgoings not included in Charges, chiefly arising from the difference in the Rates of Exchange at which Bills for Principal and Interest of India Debt were actually drawn, and those realized in England by Treasure and other remittances effected for their discharge - - - - - - - -		993,903	Appendix, No. 5 to No. 2. Ditto, No. 2 to No 2.
Repayment to the Public: Loan of 1812 - - - -		3,017,172	Territorial Series, Introductory Statement.
Unadjusted Debits and Credits between the Presidencies - - - - -	421,795		
Ditto - between the several Treasuries subordinate to Madras - - - -	289,968		
		711,763	
Carried forward - - £.		4,722,838	

	Brought forward - - £.		4,722,838
Commercial Series, No. 11.	Bills for Interest of India Debt, drawn antecedently, but paid subsequently, to the commencement of the Company's present Term - - - - -	£. 1,396,913	
Ditto.	Deduct Bullion per Stirling Castle, shipped antecedently, and arrived in England subsequently, to the commencement of the Company's present Term - -	324,015	1,072,898
			5,795,736
Ditto.	Deduct, Bills not due on the 30th April 1829, and not therefore included in the Account between the two Branches -		1,152,966
			4,642,770
	To which add the Deficiency above stated - -		18,410,141
	Total Deficit - - - £.		23,052,911

The extraordinary resources, by the aid of which this Deficiency has been supplied, are stated to be as follows:

Territorial Series, No. 6.	Money received on Loan in India - - - - -	17,289,864
Commercial Series, No. 3.	Surplus Profits applied to the Payment of Bills of Exchange for Principal of India Debt - - -	2,256,182
Ditto, No. 7. Ditto, No. 10.	Advances by Commerce to Territory in England, as directed by 53 Geo. 3, more than was repaid in India, forming a Debt due by Territory to Commerce -	3,036,578
Ditto, No. 11.	Short Credit by Commerce to Territory in India, as explained in No. 10, Commercial Series - -	129,919
	Balance due from His Majesty's Government at the commencement of the present Charter, set off in Account Current between the Company and the Crown - - - - - - - - - -	2,112,113
		24,824,656
	Deduct the Total Deficiency above stated - - -	23,052,911
	Excess of Extraordinary Resources - - - £.	1,771,745

The above excess has occasioned an increase of Cash in the Indian Treasuries, viz.

Territorial Series, No. 7. D.	Cash Balance in India, 30 April 1814	£. 5,548,476	
	Ditto - - - - 30 April 1829	- 7,320,221	
	Increase of Cash Balance - -		1,771,745

From this Statement it may be seen that of the Territorial Deficiency of 18,410,141 *l.*, and the Miscellaneous Outgoings of 993,903 *l.* (making together 19,404,044 *l.*), there has been raised by borrowing, 14,642,431 *l.* * ; and

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	£.
* Money raised on Loans and Deposits in India, including £. 2,666,839 Surplus Profit	17,289,864
Deduct Surplus Profits made available in India - - - - - - -	2,666,839
	14,623,025
Borrowed from the Commercial Branch - - - - - - - -	3,036,578
	17,659,603
Loan of 1812 paid off - - - - - - - - - - - - -	3,017,172
Money raised by borrowing, or difference between Debt incurred and paid off Carried forward - - £.	14,642,431

Commercial Series, No. 3.

and by the direct application of Surplus Commercial Profits, 4,923,021 *l.* making in the whole 19,565,452 *l.*, and leaving an increase of Territorial Assets of the amount of 161,408 *l.*

Of the deficiency, therefore, for the whole period, about one-fourth has been directly supplied by Commercial Profits, and nearly three-fourths by Money Borrowed. On the annual average, the Money raised by Borrowing has been 976,162 *l.*; and by direct application of Surplus Commercial Profits, 328,201 *l.*

4. *Territorial Debts.*

These consist—1st. Of the Debts in India; 2d. Of the Debts in England.

1st. *Territorial Debts in India.*

The amount of the Debt in India was as follows, in the years 1792, 1809, 1814, and 1829, respectively:

——	Debt at Interest.	Floating Debt.	Total.
	£.	£.	£.
On 30th April 1792 - - -	7,129,934	2,012,786	9,142,720
— 1809 - - -	27,089,831	3,722,610	30,812,441
— 1814 - - -	26,970,786	3,948,834	30,919,620
— 1829 - - -	39,377,880	7,877,494	47,255,374
The increase of Debt in 1829, as compared with 1792, was therefore - - - - -	32,247,946	5,864,708	38,112,654
As compared with 1814, the increase was - - - -	12,407,094	3,928,660	*16,335,754

2d Report, 1810, Appendix, No. 7.
Papers of February, 1830, No. 3. Appendix, Nos. 17 & 18.

Explanations have been offered as to the general character of the Debt in India, and the principal changes by which of late it has been affected; and

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			£.
Brought forward - - - -			14,642,431
Surplus Commercial Profit - - - - - - - - - - - -			4,923,021
			19,565,452
Expenditure - - - - - - - - - - - - - - - -			19,404,044
Increase of Assets (as explained below) - - - £.			161,408
Due from Government in 1814 - - - - - - -		£. 2,112,113	
Short Debit to Commerce in India - - - - - -		129,919	
Bullion per Stirling Castle - - - - - - - -		324,015	
		2,566,047	
Bills drawn before 1814 - - - - - -	1,396,913		
Bills not due 30th April 1829 - - - - -	1,152,966		
	243,947		
Increase of Cash and difference between the Presidencies,	2,483,508		
		2,727,145	
Increase of Assets - - -		£. 161,408	

* This Sum comprises the Amount of Debt of every description which was incurred on account of the Territorial Branch in India during the period above stated, and consequently differs from the Sums mentioned in Page 39 as the Amount of Debt incurred, the latter being solely confined to the Debts on account of which Cash was actually received into the Company's Treasuries.

Appendix, No. 9.

and a Statement is inserted in the Appendix, showing the Amounts of the various descriptions of the Debt of India, with the Rates of Interest they respectively bear, and also the Dates at which each denomination will be liable to be paid off.

It appears that the Territorial Debt owing by the East India Company, at their several Presidencies in India, consists of two descriptions; viz. 1. The Debt at Interest, which is principally composed of Registered Debt, or Sums which have been raised on Loans, and of Treasury Notes; and, 2. The Floating Debt, or Debt not at Interest, consisting, for the greater part, of Arrears of Salaries and Allowances due to Civil Officers, of Pay due to the Military, and of Deposits.

That part of the Debt at Interest which is termed the "Registered Debt," consists of Sums raised from time to time on Loan at Interest, and secured by Bonds granted to the Creditors by the Governor General in Council, (numbered and repayable by a fixed rule regulated by the order in which they are registered,) wherein the amount borrowed is declared to be a Loan to the East India Company, and an engagement is given, for and in behalf of the Company, to discharge the Sum under certain conditions. None of those conditions, however, give to the Creditors any direct claim on the Territorial Revenues of India for the repayment of the Sums thus advanced by them. The first creation of the Registered Debt does not appear to have been directly authorized by the Charter of the East India Company, or by Act of Parliament; but subsequent Enactments of the Legislature have fully recognised it, and in a manner which it is supposed has given to the Creditors a claim on the Territorial Revenues of India for repayment of the Money advanced by them to the Company.

Appendix, No. 19, p. 265.

The Amount which the Promissory Note engages to repay has, with few exceptions, been the same with that actually received by the Government.

3d Report, 1811, p. 372.

Before the year 1808, a large portion of the Principal of the Registered Debt, bearing interest at the rate of 10 and 8 per cent. per annum, was payable, at the option of the Proprietors, in Cash in India, or by Bills on England. In consequence of orders from the Court of Directors, the Bengal Government, in the course of the years 1808 to 1810, effected a change in this Debt, by which none of the Principal could any longer be demanded in England; and the Interest, although remaining as before payable in India, or by Bills on the Court at 2*s.* 6*d.* the Sicca Rupee, was reduced to 6 per cent. Transfers of upwards of Thirteen Millions sterling were made, under the terms offered by the Government, into the New 6 per Cent. Securities; 3,365,000 *l.* was demanded in Cash of the Local Governments; and 6,502,000 *l.* in Bills on the Court. It was for the purpose of meeting this demand upon the Home Treasury that the Company borrowed money from the Public in the years 1810 and 1812:

1810, £.1,500,000
1812 - 2,500,000

Appendix, No. 10.

In 1812, under the terms of a New 6 per Cent. Loan, the option of demanding Payment of the Principal by Bills on England was partially restored. The Interest remained payable as before; so that, as respected Interest, the whole of the Proprietors of the Registered Debt of India, down to the year 1821, possessed the privilege of demanding the Payment of their Interest, either in Cash in India, or by Bills on the Court of Directors at the exchange of 2*s.* 6*d.* the Rupee. The great Reduction which

which occurred in 1820-21, in the Mercantile Rate of Exchange*, for Bills drawn in India on this country, rendered it highly advantageous to the Loan Proprietors to avail themselves of this privilege, and require Payment of their Interest by Bills † on the Court.

In order to obviate the loss and the inconvenience to the Home Treasury arising from this cause, the Bengal Government effected, in 1821, a transfer of a large portion of this Debt into a 6 per Cent. Loan, the Principal and Interest of which were payable in India alone.

Appendix, No. 11.

In 1822, the Government again effected a material alteration in that portion of the Registered Debt the Principal of which was payable by Bills on the Court. The Principal was made irredeemable during the present term. After that period, and upon 15 months previous notice, the Loan may be discharged in Cash, or in Bills upon the Court at 2*s*. 6*d*. the Sicca Rupee, and 12 months date. The Interest was made payable in England, only to such of the Proprietors as should be resident in Europe; and the rate of Remittance was reduced to 2*s*. 1*d*. the Sicca Rupee. The sum of 3,240,463 *l*. was demanded on this occasion in Bills upon the Court, of which, however, 245,653 *l*. was afterwards reinvested. The amount transferred into the New 6 per Cent. Securities was 8,666,615 *l*.

Appendix, No. 12.

Territorial Series, No. 4.

These several measures have had the effect of converting the Registered Debt of India into what is now generally distinguished by the appellation of the "Remittable" and the "Non-remittable" Debt.

The Remittable Debt now solely consists of the Loan of 1822.

In respect to the Non-remittable Debt: In 1823, the Interest upon a large portion of the 6 per Cent. Debt, which in 1821 was deprived of the optional remittance of its Interest, was reduced to 5 per cent. Of the Loan of 1821, 10,638,000 *l*. was converted into New 5 per Cent. Debt, and the remainder, above 4,640,000 *l*., was paid off in Cash. The Creditors resident in Europe were allowed, during the pleasure of the Court of Directors, the option of receiving their Interest by Bills on the Home Treasury, at the exchange of 2*s*. 1*d*. the rupee.

Evidence before Lords, 1830, pages 13 & 27.

Evidence before the Lords, 1830, pages 27 & 28.

In September 1824, a 4 per cent. Non-remittable Loan was opened; but in May 1825, a Loan at 5 per cent. Interest was opened, to which the Proprietors of the 4 per cent. Loan were allowed to transfer their Paper, on condition of an equal amount being subscribed in Cash; and nearly the whole of the 4 per cent. Debt was so transferred. In July 1828 a new 4 per cent. Non-remittable Loan was opened; but a small sum only was subscribed to it.

Appendix, Nos. 13 & 14.

Appendix, No. 15.

The Remittable Loan Paper has borne a premium in the India market, varying from 23 to 40 per cent. By the last advices it was 38 per cent. The Non-remittable Loan Paper has usually varied from a few rupees above to a few below par. It has latterly been at a premium varying, according to the order in which the securities might be discharged, from 6 to 1 ¼ per cent.

Importance

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* Bills on London, at six Months sight, per Sicca Rupee:

1813, at 2/6 and 2/7.
1814, at 2/7 and 2/9.
1815, at 2/8.
1816, at 2/7.
1817, at 2/6½.
1818, at 2/7½.
1819, at 2/6.
1820, at 2/3.
1821, at 2/0.
1822, at 1/11½.
1823, at 1/10½.
1824, at 1/11.
1825, at 2/0.
1826, at 1/11.
1827, at 1/10½.
1828, at 1/10½.
1829, at 1/10½.

† Paid by the Court on account of Bills for Interest of India Debt in

1819-20	-	£. 355,514
1820-21	-	678,988
1821-22	-	1,562,522
1822-23	-	1,419,587
1823-24	-	620,132
1828-29	-	640,570

Papers of February 1830, No. 21.

Appendix, No. 16.

Importance has been attached, on various grounds, and especially with regard to the demand for interest in England, to the proportion in which the Debt of India is held by Natives. From a Report of the Accountant-General of Bengal, dated 23d May 1831, it would seem, that of the Registered Debt of India, amounting at that time to 30,774,092 *l.*, a sum of 7,860,102 *l.* was held by Natives, and 22,913,990 *l.* by Europeans.

Papers of February 1830, No. 4.

In the earlier years of the period since 1814, a large increase of the India Debt at Interest was incurred. This was occasioned chiefly by the extensive Military operations which were directed against the Nepaulese, the Pindarrees, and the Mahratta States. After the cessation of these hostilities, reductions were made in the Debt for several successive years.

Increase of Debt at Interest	£. 6,799,522
Ditto - Floating Debt	- 2,141,181
	£. 8,940,703

The total augmentation of Debt in the six years, from 1814–15 to 1819–20, amounted to 8,940,703 *l.*

Papers of February 1830, No. 1, (A).

In the year 1816, a sum of 1,109,975 *l.* which had been procured from the Nabob of Oude in the preceding year, on Loan at 6 per cent. interest, was commuted for a portion of the Territory acquired from the Nepaul State.

Papers of Feb. 1830, No 4, and continuations and Lords' Paper, No. 50, of 1832.

Reduction of Debt at Interest	£. 7,333,486
Augmentation of Floating Debt	2,039,129
	£. 5,294,357

The net reduction of Debt which was effected in the years 1820–21 to 1823–24, amounted to 5,294,357 *l.*

Increase of Debt at Interest	£. 13,137,879
Decrease of Floating Debt	- 130,056
	£. 13,007,823

The large and unprecedented Expenditure which was incurred in the prosecution of the War with the Burman Empire, and the reduction of the Fortress of Bhurtpore, occasioned a rapid increase in the Registered Debt of Bengal from the year 1824–25 to 1827–28. In this period, the net increase of Debt was 13,007,823 *l.*

Decrease of Registered Debt	- £. 278,422
Increase of Floating Debt	- 499,117
	£. 220,695

In the subsequent year, 1828–29, the net increase of Debt was 220,695 *l.*

2d. *Territorial Debts in England.*

Appendix, No. 17.

These Debts consisted, on the 1st May 1814, of		
Bills of Exchange, drawn on the Court in liquidation of the Principal and Interest of India Debt, unpaid	£. 1,396,914	
Balance due to the Public on account of Loan of 1812, including Interest	2,294,123	
Warrants passed the Court, unpaid	9,000	
Total Debts in England, 1st May 1814 - - - £.		3,700,037
On the 1st May 1829, they consisted of		
Bills of Exchange, drawn on the Court in liquidation of the Principal and Interest of India Debt, unpaid	1,152,966	
Balance due to His Majesty's Government on account of Pay-Office demands, &c.	630,605	
Balance due on account of Territorial Stores provided for consignment to India	54,711	
Unclaimed Prize Money applicable to Lord Clive's Fund, under Act 1st & 2d Geo. 4	68,287	
Balance due to the Commercial Branch, including Interest,	4,631,906	
Warrants passed the Court, unpaid	78,646	
Total Debts in England, 1st May 1829, subject to considerable adjustment in respect to the Balance due to the Commercial Branch		6,617,121
Increase of Territorial Debt at Home in 1829 - £.		2,917,084

Appendix, No. 18.

5. *Territorial Assets.*

	£.	£.	£.	
The Territorial Assets Abroad consisted,				
On the 1st May 1814, of				
Cash and Bills - - - -	5,802,703			Appendix, No. 17.
Stores, including Salt and Opium -	4,193,514			
Debts, including arrears of Revenue and Balances due from Purchasers of Salt and Opium - - -	2,821,998			
		12,818,215*		
On the 1st May 1829, they consisted of				
Cash and Bills - - - -	7,367,296			Appendix, No. 18.
Advances made in England to several Public Institutions, to be repaid in India - - - - - -	87,429			
Stores, including Salt and Opium - -	6,922,217			
Debts, including arrears of Revenue and Balances due from Purchasers of Salt and Opium - - -	8,748,064			
		23,125,006		
Increase in Territorial Assets Abroad in 1829 - - £.			10,306,791	
The Territorial Assets at Home consisted,				
On the 1st May 1814, of				
Balance due from His Majesty's Government on account of Expeditions, &c. - - - - -	3,178,215			Appendix, No. 17.
Stores consigned to Prince of Wales Island - - - - -	31,244			
Treasure from Madras - - -	280,000			
Dead Stock in India. - - -	400,000			
		3,889,459		
On the 1st May 1829, they consisted of				
Cash in hands of Officers at the India House - - - - - -	3,670			Appendix, No. 18.
Stores for consignment, &c. to India	473,556			
Advances to Individuals in India, to be repaid in England - - -	26,149			
Balance due from His Majesty's Government for Supplies furnished in India and at the Cape of Good Hope	98,432			
Carnatic Stock belonging to the Company - - - - - - -	34,037			
Value of College at Haileybury, and of Seminary at Addiscombe - -	177,220			
Dead Stock in India - - - -	400,000			
		1,213,064		
Decrease in Territorial Assets at Home in 1829 - £.			2,676,395	
Net Improvement in Territorial Assets Abroad and at Home in 1829 - - - - - - - £.			7,630,396	

6. *Result*

	£.	£.
Amount of Assets in 1814 - - - - - - - - -		15,212,135
Deduct, Old Balance claimed of Government, written off*	960,000	
Balance due from Nabob of Arcot and Rajah of Tanjore, previous to the acquisition of their Territory, written off	1,433,920	
		2,393,920
£.		12,818,215

6. *Result of Territorial Debts and Assets.*

The Increase of Debt in India in 1829, as compared with 1814, has already been shown to amount to -	£. 16,335,754	
And the Increase of Debt at Home, in the same period, but subject to considerable adjustment as above stated, to - - - - - - - -	2,917,084	
Making the Total Increase of Debt in 1829 - - £.		19,252,838
The Increase of Assets in India in 1829, as compared with 1814, is shown to have amounted to - - -	10,306,791	
And the Decrease of Assets at Home, in the same period, to - - - - - - - - - -	2,676,395	
Leaving the Net Increase of Assets in 1829 at - - £.		7,630,396
The Balance of the Territorial Branch therefore is more unfavourable in 1829, in this view, by - - -		11,622,442
And if to that Amount is added the sum of 4,923,021 *l.*, which was directly applied during the period to the liquidation of India Debt from Surplus Commercial Profits, and without which aid the Balance of the Territorial Branch would have been, to that extent, more unfavourable - - - - - - - - -		4,923,021
The Deterioration would amount to - - - £.		16,545,463

It may be proper here to refer to the valuation of what is termed the
Appx. Nos. 17&18. Company's Dead Stock in India, an estimate of which is usually added to the Accounts periodically prepared of their "Stock per Computation." These Estimates embrace a head of Buildings and Fortifications, and another of Plate, Household Furniture, Plantations, Vessels, Stores, &c. which last includes Guns on the Ramparts, Arms, and other articles of Military Service. The Amounts inserted under each head are very large, but as the greater part represent rather the Sums expended upon the
3d Report (1811), Appx. No. 25. Articles than their actual value, which expenditure has been already for the most part charged upon the Revenues, it may be sufficient in
Papers of February 1830. Nos. 18&19. this place to notice, that Property of the above description exists in India, belonging chiefly to the Territorial, and partly to the Commercial Branch, which is not included in the "Assets," the computed value of which has just been shown.

II.—THE CONNEXION OF THE TERRITORIAL FINANCES WITH THE COMMERCE OF THE EAST INDIA COMPANY.

THE Finances of India have derived advantage from their existing connexion with the Commerce of the Company; 1st, Through the direct application of Surplus Commercial Profit; 2d, By the Rates of Exchange at which the Board of Control decided that the Territorial Advances from Commerce in England should be repaid to Commerce in India; and, 3dly, In consequence, as it is alleged, of the Remittances from India, annually required for the payment of those Territorial Charges which are defrayed in England, having been made through the Company's Commerce.

1. *Application of Surplus Commercial Profit.*

Any amount of Profit which may remain after the Dividends have been paid constitutes that Surplus Commercial Profit which is applicable by Law to the discharge of India Debt or of Home Bond Debt.

53 Geo. 3, c. 155, s. 58.

The whole amount of Surplus Commercial Profit which has been realized, from the 1st May 1814 to the 1st May 1831, is 8,135,567 *l.* A statement is added in the margin showing the amount for each year.

Appendix, No. 26.

1814-15 -	1,267,658
1815-16 -	477,643
1816-17 -	413,786
1817-18 -	1,008,675
1818-19 -	1,287,170
1819-20 -	243,553
1820-21 -	522,855
1821-22 -	959,058
1822-23 -	229,579
1823-24 -	329,151
1824-25 -	720,097
1825-26 -	342,448
1826-27 -	132,274
1827-28 -	134,447
1828-29 -	22,261
1829-30 -	3,596
1830-31 -	41,316
	£.8,135,567

The Court claim the right, under the 57th section of the Act, to propose the appropriation of Surplus Profits only to such extent, and at such times, as may appear to them consistent with the interests of the concerns committed to their superintendence. They have usually retained a considerable Balance unappropriated, in order, as they have stated, to make provision against unforeseen losses in subsequent years, and in consequence of their being so much in advance to the Territorial Branch, by payments in England on that account. The amount remaining unappropriated at the end of the year 1828-29 was, according to the principle of calculation adopted by the Court, *2,724,013 *l.*

The following Table shows the manner in which the Appropriations for each year have been made;

Appx. No. 11 of No. 19.

	HOME BOND DEBT.	INDIA DEBT:			TOTAL.
		Payment of Bills of Exchange for Principal of Debt.	Consignment of Bullion to India, in aid of Sinking Fund.	Sum directed by the Financial Letter to Bengal, June 1821, to be advanced to the Sinking Fund.	
	£.	£.	£.	£.	£.
1814-15 - -	196,200	329,704	- -	- - -	525,904
1815-16 - -	136,300	318,382	- -	- - -	454,682
1816-17 - -	- -	477	- -	- - -	477
1817-18 - -	12	200	- -	- - -	212
1818-19 - -	- -	98	1,000,537	- - -	1,000,635
1819-20 - -	- -	- -	166,302	- - -	166,302
1820-21 - -	- -	6,285	- -	- - -	6,285
1821-22 - -	- -	10,576	- -	1,500,000	1,510,576
1822-23 - -	1,100	25,500	- -	- - -	26,600
1823-24 - -	75	1,396,842	- -	- - -	1,396,917
1824-25 - -	—	—	—	—	—
1825-26 - -	712	- -	- -	- - -	712
1826-27 - -	- -	3,950	- -	- - -	3,950
1827-28 - -	- -	82,103	- -	- - -	82,103
1828-29 - -	- -	82,065	- -	- - -	82,065
1829-30 - -	- -	75,778	- -	- - -	75,778
1830-31 - -	—	—	—	—	—
£.	334,399	2,331,960	1,166,839	1,500,000	5,333,198

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* Commercial Surplus Profits in excess of Payments, *vide* No. 3 of Appx. 3 (in which the Amount in 1827-28 and 1828-29, shown above, has been adjusted) £. 2,764,810
Deduct, Loss on Sunn Hemp, provided for the Public service, Do. No. 4 to Do. - 40,797
£. 2,724,013

2. *The Board's Rates of Exchange.*

Correspondence between the Board and the Court, Appx. No. 20.

At the period of the commencement of the Company's present term, the following Rates of Exchange had long been generally used in the conversion of Indian into Sterling Money, in the Accounts laid by them before Parliament, as well as in other of their Statements; viz.

	s.	*d.*
Bengal Sicca Rupee (16 per cent. better than the Current Rupee at 2 *s.*) - - - -	2.	3.84
Madras Rupee (3 ½ Rupees to the Pagoda, at 8*s.*)	2.	3 3/7.
Bombay Rupee - - - - - -	2.	3.

Appendix, No. 1.

Appendix, No. 20. 5749 of 1830.

These rates were at that period appointed by the Board of Control to be used in the separated Accounts between the Territorial and Commercial Departments. The use of them has been repeatedly objected to by the Court of Directors, on the ground that, as they were higher than those which result from a comparison of the metallic value of the respective currencies of India and England, and higher of late years than those actually current, they give not only a false view of the Revenues of India, but a view equally false of the state and out-turn of the Company's Commerce.

It is at the same time admitted by the Company, that to whatever extent the surplus of their Commercial Profits is applicable to Territorial purposes, the Territory might, if the Rates of Exchange at present in use were lowered, obtain, through that medium, the benefit which it now derives through the medium of the Rates of Exchange.

The Board of Commissioners for the Affairs of India have, however, on the grounds of the fluctuating price of Silver in this Country, of the convenience of calculation, and of long-established usage, and in consideration likewise of the favourable rate at which that portion of remittance effected through the China Trade has been made, required an adherence to the Rates originally prescribed.

While the British Currency was depreciated, these Rates, as compared with the Mercantile Rates, as well with respect to the remittances direct from India as those through China, were favourable to the Commercial Branch; but since the restoration of Cash Payments, the value of the Shilling has increased, the Exchange with India has altered more than one-fourth, and they are now, in so far as respects the remittances direct from India, losing Rates to the Commercial Branch.

Appendix to Commons' First Report of 1830, p. 111.

The advantage derived by the Territory from the use of these Rates, to the close of the official year 1828-29, according to the computation of the Company's Accountant General, amounts to 5,154,135*l.*, exclusive of Interest, which he calculates at 941,880*l.*; together, 6,096,015*l.*

These calculations proceed upon the supposition that no part of the Funds issued in India in repayment of the Advances in England was remitted through China, but that the whole was liquidated by bills of exchange drawn in London upon India at 60 days sight, at the rate of exchange prevailing in London, augmented by the addition of six months' interest. But a calculation has been laid before this Committee, showing that, if the Indian rates of exchange, deducting six months interest, were applied to these calculations, the result would be 1.481 *d.* the rupee less than that of the Accountant General, or 1,646,712*l.*; and that, as the interest would be diminished in a corresponding proportion, the indirect advantage to the Territory, in this view, would be reduced from 6,096,015*l.*, as estimated by the Accountant General, to 4,148,632*l.*

Appendix, No. 2.

3. *Remittance of Territorial Funds.*

It has been seen that, for the amount of those Territorial Charges which are defrayed in this Country, the Company, in its Commercial capacity, is entitled to a Credit on the Treasuries of India, and Remittances are made at the time, and in the mode, prescribed by instructions from England.

The Territorial Charges, for which Remittances must be annually made from India to England, are stated to have amounted, on the average, to 3,000,000 *l.* These Remittances are effected principally by payments to the Commercial Branch, for the purpose of investment in Goods in India or China, for exportation to Europe. It appears that the whole of the Advances made in India for the purchase of Investments for Europe, from 1814-15 to 1826-27 inclusive, amounted to 30,545,069 *l.*, of which 24,338,050 *l.* is computed to have been issued in repayment of Territorial Charges defrayed in England, and 6,207,019 *l.* to have been issued from Commercial Funds in India. The Sums issued from the Commercial Funds being considered as applied entirely to the purchase of part of the Indian Investments, the Payments from the Territorial Funds are supposed to have been distributed as follows: 13,862,909 *l.* applied to the purchase of Indian Investments, and 10,475,141 *l.* to Investments in China. The amount of the Remittances annually made from the Territorial Funds, through the medium of the India and the China Trade, has much increased in the period subsequent to 1821-22.

Evidence before Lords, 1830, p. 9.

See Account, No. 13, of Finance Papers of Feb. 1830.

5723-4, of 1830.

—	India Trade.	China Trade.	TOTAL
Average Annual Investment from Territorial Funds, 1814-15 to 1821-22	£. 879,726	£. 667,416	£. 1,547,142
D°, 1822-3 to 1826-7	1,365,020	1,027,162	2,392,182

The Sum which it will be necessary to remit to England in 1834 is estimated at 2,730,000 *l.*; of which 250,000 *l.* is the computed Amount of Bills for Interest of India Debt, payable only during the pleasure of the Home Authorities. The total demand, exclusive of that Sum, would be 2,480,000 *l.*

Territorial Charges -	£. 1,730,000*
Interest on Debt and other demands -	1,000,000†
	£. 2,730,000

In reference to the means of effecting this Annual Remittance, questions have been raised as to the probable consequences of discontinuing the present union of Trade and Government.

It is alleged, on the one hand, that formerly, and upon an average for the whole period since 1814, the Company have remitted through their Trade more advantageously than if they had resorted to Private Bills; that the price of such Bills might be raised by combination on the part of the Merchants; that Bullion Remittances would create inconvenience and pecuniary distress; that to take security upon Cargoes would be attended with expense, and that the Government would require a Mercantile Agency; that the capacity of India to yield profitable Returns for British Commodities is checked by the necessity of making so large a Government Remittance, irrespective of the ordinary course of Trade; that the Territory would be subjected to considerable loss in accomplishing that Remittance; and that a peculiar importance attaches to the command of the China Trade, as the channel through which nearly half the Remittances to England have been effected.

Evidence before Lords, 1830, pp. 12, 329; Coms. 4338, 4892, 4895, 4897 to 4904, of 1830; 1405 to 1412, of 1832.

On the other hand, opinions have been confidently expressed, that no material difficulty would exist in making the Remittances in question independently of the Company's Trade; that three modes of effecting that object would then be available: viz. 1st. the Remittance of Bullion; 2dly,

Evidence before Lords, 1830, p. 327. 3490 to 3507, of 22 March 1830; 4841, 4849 to 4854, of 1830;

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* *See* Appendix, B. 2. to No. 23.

† *See* Appendix to Minutes of Evidence, 1830-31, p. 173.

1850 to 1852, 2212 to 2231, 2347 to 2350, 2364 to 2408, of 1830–31; 2855 to 2860, of 1831; 233 to 301, 306 to 309, 1282 to 1447, 1798 to 1837, 1869 to 1877, 1941 to 1943, 1950 to 1955, 1991 to 1994, 2488 to 2498, of 1832. Commercial Appendix, No. 4.

2dly, the Purchase of Bills on England from Merchants in India at the Bullion price, (1*s.* 11½*d.* to 2*s.* per Sicca Rupee*), accompanied by a security on their Bills of Lading, and, if necessary, by depositing the Goods with the Government until the Bills are paid; and, 3dly, The sale to Merchants in England of Bills on the Indian Treasuries:—That the Imports from China as well as India (about five millions and a half sterling), furnishing the means of making the Remittances, no evil effect is to be apprehended from combination among the Merchants to raise the price of Bills, as the Government might resort to the alternative of remitting Bullion whenever Bills were not procurable at the Bullion rate; and that, if the exportation of Bullion proceeded to an inconvenient extent, a re-importation would follow, and the evil would thus produce its own remedy:—That the necessity of realizing in England a large amount for the use of the Territory has not prevented the growth of a profitable Export Trade from this country to India; and that such an effect is not to be anticipated, the resources of India being sufficient to furnish the means of exchange for European productions, in addition to the amount of Exportation required for Political purposes.

4. *Account between the Territorial and Commercial Branches.*

The state of the Account between the two Branches has, from the importance which has been assigned to it, engaged much of the attention of this Committee, as well as of the previous Committees of Inquiry. To whatever extent the whole of the Property at present vested in the East India Company, Commercial as well as Territorial, may be considered in strict law responsible for all their outstanding obligations in India and in England, yet, in the event of the cessation of their Territorial Administration, it appears probable that they would claim, in their Commercial capacity, to be relieved from a large proportion of those obligations, and at the same time to retain a large amount of Property.

Statements connected with this Account, prepared by the Company's Officers, have been from time to time laid before the Committees engaged in the present Inquiry.

5671 to 5673, of 1830; 2862 to 2905, 2917 to 2956, 2968, 4432 to 4492, 4526 to 4533, 4796 to 4822, 4855 to 4912, of 1831.

Much conflicting Evidence was adduced, before the Committee of 1830, upon the subject of the real or supposed advantage which, previously to the year 1794, one branch of the Company's Affairs obtained at the expense of the other. On one hand, it was contended that, during the period in question, Commerce derived considerable benefit at the expense of Territory; on the other, that Territory derived considerable benefit at the expense of Commerce.

5671 to 5675, of 1830; 2906 to 2916, 2921 to 2956, 2958 to 2970, 4493 to 4533, 4796 to 4801, 4823 to 4836. 4900. 4913 to 4938, 4945 to 4949, of 1831. Evidence before Lords, 1830, pp. 12 and 328. Appendix, No. 25.

Evidence and opinions not less conflicting have been offered as to the state of the Account between the two Branches during the Company's last term. Statements have been drawn out by different parties, in opposition to those of the Company, with a view to the determination of the question, which, it has been contended, differ each from the others, as well in point of principle as in their details and results. In the Report† which has recently been laid before Your Committee, these controversies having been reviewed, and the statements made of the Accounts having been compared with the views contained in the Third Report of the Committee of the House of Commons of 1810–12, it is contended that those Statements are insufficient for the objects which the framers of them had in view.

Your Committee will not attempt to draw any conclusion from these conflicting statements and opinions. On which side the evidence preponderates,

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* *Vide* 1284 of 1832.

† Appendix, No. 2.

ponderates, or whether it rests upon grounds too remote and uncertain to be now applied to any practical purpose, and whether, therefore, any future separation of interests between the two Branches must be determined by other considerations than those upon which these different Statements have proceeded, Your Committee feel that it does not rest with them to determine; and that they shall best discharge their duty by merely calling the attention of the House to the view which is taken of these controversies in the Report to which they have already referred.

The separation of the Accounts between the two Branches during the present Term, agreeably to the provisions of the Act of 1813, was effected, as has been already shown, in conformity with a plan prepared by the Court of Directors, and approved by the Board of Commissioners, in the year 1814. The separation, as prescribed by the Act, was understood to apply only prospectively, and the plan of Accounts was framed in that view. It regulated the mode of stating the transactions subsequently to the 30th April 1814; but it did not embrace the apportionment of the Property of various kinds, and of the Debts, existing at that date, which could only be determined by a reference to the specific character of the financial transactions of a previous period.

53 Geo. 3, c. 155, s. 64.

Appx. No. 1.

With a view to commence the separate Accounts of the two Branches, the Court of Directors ordered a division to be made of the Debts and Property, upon the principle, that the India Register Debt, which had been declared by Parliament in 1793 to be Territorial, but had largely increased since that period, was still entirely Territorial; that the Indian Assets were of similar character; and a few heads of small amount only, both of Debt and Asset, classed in the Indian books as "Commercial," were carried to the Commercial Account. As to the Property at Home, the whole of it, including the Cash in the Home Treasury, and the Property afloat (with a few exceptions) being found in a Commercial form, or embarked in the Company's Trade, was directed to be carried to the credit of the Commercial Branch.

33 Geo. 3, c. 52, s. 108.

The Debts existing at Home were also debited to that Branch, with the exception of the Home Bond Debt, which it has been usual to consider of doubtful character, and which was not carried to the account of either Branch.

The exceptions to the apportionment of the Home Property above described were, that Bills running on the Court for Principal and Interest of India Debt, the Loan of 1812, raised for the discharge of similar Bills, and a sum in Treasure, on its passage from India (in the Stirling Castle) which was afterwards applied to the same purpose, together with the Debts and Credits outstanding between His Majesty's Government and the Company, and the article of Political Stores, were carried to the Account of the Territorial Branch.

The Stock thus divided was carried to account in the Stock Accounts in India, and in the Books at Home, and appears in the statements of Stock per Computation occasionally presented to Parliament. The current transactions between the two Branches, arranged according to the plan of 1814, are recorded in two Accounts also before Parliament (numbered 1 and 2); the first showing, on one side, the Payments* made in England for Territorial purposes, under the 56th Section of the Act of 53 Geo. 3, c. 155; and on the other, the Repayments made by the Territorial Branch in India in issues for Commercial Investment: the second Account

Papers of February 1830, and their continuation in 1831 and 1832. Commercial Series, No. 7.

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* These Payments are enumerated in the Appendix to the Lords' Report of 1830, No. 1, A.

Account showing, on one side, the Bills of Exchange paid for Interest of India Debt, noticed in the 55th and 58th Sections of the Act, as also those for Principal of Debt not discharged out of Surplus Profits; and on the other side, the Funds remitted from India for the Liquidation of such Bills, whether in Bullion on Territorial Account, or through Transactions with His Majesty's Government, or by the purchase of Bills from Private Merchants.

App. 3 & 4 to No. 2. Correspondence between the Board and the Court, Appendix, No. 21.

According to the view taken by the Court, the Balance of the first of these Accounts, on the 30th April 1829, was 1,543,619 *l.* in favour of the Territorial Branch; and the Balance of the second, or that applicable to Bills of Exchange, 4,580,197 *l.* in favour of the Commercial Branch. The difference between the two constitutes a Net Balance of 3,036,578 *l.* due to the Commercial Branch.

5. *Home Bond Debt.*

This Debt is composed of Securities issued by the Company under their Common Seal, upon which they have from time to time been empowered by Act of Parliament to borrow Money to a limited extent. The Bonds cannot be issued for a shorter period than six months; but the Company are at liberty to discharge them at any time, after giving a previous notice of that extent in the London Gazette. The holders of the Bonds also enjoy a similar privilege, and can demand payment after giving a notice, for the like period, in writing to the Accountant-General at the India House. The first Legislative Enactment empowering the Company to raise Money upon their Bond placed no limitation upon the amount to which they might borrow; a subsequent Act authorized an increase of 1,500,000 *l.* It was afterwards permitted to be increased to 5,000,000 *l.*; and again, by a more recent Act, to 6,000,000 *l.* In 1773 it was required to be reduced to 1,500,000 *l.*; and in 1793, upon the Company being permitted to increase their Capital Stock, it was again required to be reduced to that amount, after which, by consent of the Board, it might be increased in the sum of 500,000 *l.* This was the first Legislative provision giving the Board authority to interfere with regard to the Bond Debt. In 1794 it was allowed to be increased to 3,000,000 *l.* In 1807, in consequence of the Company not having availed themselves of the permission granted them in 1797 to increase their Capital Stock, permission was given to augment the Bond Debt to 5,000,000 *l.*; and in 1811, in order to meet the Bills drawn on the Home Treasury from India on account of Territorial Demands from India, it was authorized, with the consent of the Board, to be increased to 7,000,000 *l.*, beyond which amount it cannot be augmented. On this occasion also, legal effect was given to the transfer of the property in the Bonds from one person to another. The limit to which the Bond Debt is allowed to be reduced is 3,000,000 *l.*

9 & 10 Will. 3.
6 Anne, c. 17.
7 Geo. 1. c. 5.
17 Geo. 2. c. 17.
13 Geo. 3. c. 64.
33 Geo. 3. c. 47.
34 Geo. 3. c. 41.
47 Geo. 3. c. 41.
37 Geo. 3. c. 31.
53 Geo. 3.

In 1750, the Bond Debt amounted to 4,065,573 *l.*; in 1751, to 1,652,359 *l.*; in 1794, to 2,179,467 *l.*; in 1796, to 1,519,592; from which time it did not materially vary till 1805, when it was increased to 2,412,092. In 1808 it was further augmented to 4,220,792 *l.*; in 1812 it increased to 6,581,317 *l.*; in 1814 it was reduced to 4,501,892 *l.*; in 1815, to 3,979,392 *l.*; and in 1829 it amounted to 3,795,892 *l.*

The rate of Interest paid on the Bonds from 1773 to 1783 varied from three to four-and-a-half per cent. From 1783 to 1787 it was five per cent. In the latter year it was reduced to four per cent.; but in 1796 it was again increased to five per cent.; and from that year to 1818 it

varied

varied from five to * six per cent. From 1818 to 1830 it varied from four to three per cent.; and in 1831 it was reduced to two-and-a-half per cent., which is the rate it now bears.

Appendix, No. 19, p. 271.

Correspondence between the Board and the Court, Appendix, No. 19; 773 to 777, of 1832.

The sum of 334,399 *l.* of Bond Debt which has been shown to have been discharged, is the amount paid off, and which it was considered, under legal advice, could alone be counted as discharged from Surplus Profits, agreeably to the 57th section of the Act of 1813. Adding the amount of Bonds paid in on Sales, an actual or virtual reduction of the Bond Debt during the period was effected to the extent of 805,999 *l.*

6. *Prospective Estimate.*

There appear to be three modes of computing the Prospective Condition of the Finances.

Appendix, No. 22.

I. A Prospective Estimate of the whole state of the Finances of India at the close of the present term, accompanied with Remarks and Explanations on the part of the Court of Directors, has been laid before Your Committee. This Estimate is founded upon the Accounts of Revenue and Charge of 1829-30, adjusted, in reference to future years, according to the latest advices received in March 1832. It takes into account, for the future, only such particular reductions of Charge as are specifically directed to be carried into effect. It is framed with reference to two different events: the continuance of the present system as a whole: and the continuance of the Territorial Administration, the Company relinquishing the Trade, or the cessation of that Administration.

In the first case, the Court estimate that a deficiency of Revenue to defray all Charges at Home and Abroad will remain, amounting to 453,823 *l.* This is calculated on the supposition that the Territory will continue to receive the advantage of the Board's Rates of Exchange.

In the second case, it is computed that, in consequence of the Territory having to make its Remittances unaided by the Trade, and at the Mercantile Rates, instead of at the Board's Rates, the deficiency will amount to 813,209 *l.*

A computation has also been made of the probable effect, on the result of the foregoing Estimate, of the liquidation of Claims the amount of which is uncertain or under discussion. These Claims are, 1st. A dormant Claim to a Balance of Expenditure on account of the Wars which preceded the acquisition of the Dewannee, amounting to 3,616,113 *l.*, not including Interest. 2d. A Claim to have the Bond Debt, amounting to about 3,600,000 *l.*, considered as a Territorial Charge; and 3d. Certain rights of property abroad, the value of which is not computed in money. Supposing the two first Claims to be conceded, the Interest upon the Principal of the Bond Debt, at the present rate of 2 ½ per cent., and upon the amount of the first Claim, at 5 per cent., would form a further annual charge upon the Territory of 270,805 *l.*

Appendix, No. 23.

By an Estimate, signed by the Accountant of the India Board, an improvement is shown upon the Court's Estimate, by which the deficiency is reduced, in the first case, from 453,823 *l.* to 123,253 *l.*; and in the second, from 813,209 *l.* to 560,924 *l.*

It has been seen that a considerable part of the augmented deficiency in the second case arises from a difference in the Rates of Exchange. In the Estimates

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* Under the 46 Geo. 3, the Interest was allowed to be the same as Exchequer Bills, the Holder paying the Property Tax. Afterwards the Company paid the Property Tax for the Holder in addition to allowing 5 per cent. Interest.

Estimates prepared at the India House and at the India Board, the Remittance to this Country is computed at an exchange of 1 *s.* 9.247 *d**. But opinions have been confidently expressed, that the necessary Amount of Remittance could be effected from India at 1 *s.* 11 *d.* Should this opinion prove to be well-founded, the deficiency, in the event of a separation of Trade and Government, estimated upon the principles of the Court of Directors, as adjusted by the Accountant of the India Board, would amount only to 407,616 *l.*

* Appx. No. 22. 1318 of 1832.

II. The Prospective Estimate may be considered with reference to the reductions which have been recommended by the Indian Civil Finance Committee. If all these reductions were carried into effect, the above deficiency of 407,616 *l.* would, according to the Estimate of that Committee, be reduced to 55,379 *l.* Some, however, of these reductions would involve important alterations of system, and could only be adopted under the authority of the Legislature.

III. It has been seen that, according to the statement of the Accountant General of Bengal, the amount of Charge has not been fully reduced, as prescribed by the Court of Directors, to the standard of 1823-24, and that the amount of reductions which remain to be made, is Rupees 54,93,063, or, at the rate of 1*s.* 11*d.* per Sicca Rupee, 526,418 *l.* This amount, being only the result of a general direction, is not taken into account in the Prospective Estimate of the Court, which, it has been already explained, allows only for those particular reductions of Charge which have been specifically ordered. If, however, the Local Governments succeed in carrying into effect the general orders of the Court in 1827, there would then be a surplus of Revenue over Charge amounting to 118,802 *l.*

The results above stated apply to the year 1834. About the year 1836 it is expected that the Fund now annually set apart for the discharge of the Debts of the late Nabobs of the Carnatic will be sufficient for its purpose. By the cessation of the payment on that account, it is estimated that, at the exchange last-mentioned, the Charges will be reduced, and the results improved, to the extent of 102,387 *l.*

As regards the prospect of the Revenue, it may be expected, that those Social and Political Improvements which have been mentioned, as having hitherto contributed to its increase, will continue to operate.

72. 293 to 296. 57 to 67. 303 to 305. of 1832. On the other hand, the Revenue derived from Opium is said to be endangered by the competition of Opium grown under a system of Free Cultivation in Malwa. And the attention of Your Committee has been called to the uncertainty which has been found to attach to the realization of prospective Estimates of the Indian Revenues, framed upon the scale of former years. Tables, exhibiting the variations of actual Accounts from the sketch and regular Estimates which had been previously formed, have been laid before Your Committee, and are inserted in the Appendix.

697, 698 of 1832. Appendix B. to No. 23.

The prospect of a continued aid to the Finances from the Commercial Funds of the Company appears to be uncertain. Under the existing system, the Profit upon the India Trade has been converted into an increasing Loss, (observing however the Board's rates in the computation,) and that upon the China Trade has also gradually declined. In the event of a total separation between the two Branches, the Territory would of course cease to derive, either directly or indirectly, any extraordinary advantage from Trade.

Commercial Series, No. 3.

It has already been shown that, upon the supposition of the cessation of the Company's Territorial administration, a sum of money is claimed on account of expenses incurred previously to the acquisition of the Dewannee,

and

and that a claim is likewise preferred to certain Forts, Towns, Islands, Territories and Rights, obtained by purchase, amicable grant, or negociation, previously to that event. It is likewise alleged, that the Territorial Branch will stand indebted to the Commercial Branch, at the expiration of the present term, in a sum of between four and five millions; and it is urged, that the whole of the Indian Debt, notwithstanding that the Company is bound for it, is a charge on the Indian Territory. On the other hand, the interests of the Territory, and the rights and claims of the Territorial creditors would require to be investigated and considered.

THE COMMERCIAL INQUIRIES of Your Committee have embraced,

I.—The State and Results of the East India Company's Commerce.

II.—The Commerce of India in relation to the General Interests of Trade and Navigation.

I.—THE STATE AND RESULTS OF THE EAST INDIA COMPANY'S COMMERCE.

A STATEMENT of the results of the Company's Commercial operations has been made, which, although not founded upon principles strictly and indisputably accurate, is presumed to be a close approximation to the truth.

Appendix, No. 2.

It has been already shown that the nominal Capital of the Company, upon which Dividends are paid, is 6,000,000 *l.* Since the year 1794 there has been no subscription.

The Dividend to the Proprietors upon the nominal Capital is by Law limited to 10½ per cent. on the above amount. This rate of Dividend has been regularly paid since the commencement of the present Term. It does not, however, exceed 2 *l.* 18 *s.* per cent. on the Capital really employed.

53 Geo. 3, c. 155.

Evidence before Lords, p. 12.

The actual amount of the Capital, as computed by the Court on the 1st May 1829, is 21,102,182 *l.* Its component parts are as follows:

Commercial Series, No. 2.

		£.
Cash at Home and Abroad, and property in the Public Funds		*2,186,129
Goods and Merchandize at Home and Abroad - -		7,383,931
Property afloat, and Freight advanced thereon - -		3,531,897
Debts due to the Company at Home and Abroad for Goods sold, and Advances for Investment - - - -		2,227,195
Buildings and Dead Stock - - - - - -		1,467,967
East India Annuities - - - - - - -		1,207,560
Due from the Territorial Branch, exclusive of Interest - - - - - - -	£. 3,036,581	
Interest as computed by the Court - -	1,536,078	
Amount expended by the Commerce for Articles not chargeable till shipped -	59,247	
		4,631,906
		22,636,585
Deduct,	£.	
Debts at Home (Bills of Exchange unpaid, Freight, Customs, Proprietors of Private Trade, &c.) - -	£. 1,300,226	
Debts in India and China - - - - -	234,177	
		1,534,403
	£.	21,102,182

* Cash -	£. 1,425,187
Property in Public Funds	760,942
	£. 2,186,129

Commercial Series, No. 7.

This amount is exclusive of the Bond Debt

Commercial Series, Nos. 3 & 4. The Return to the Capital, which, on the 1st May 1814, was 19,211,984 *l.*, was, in the Fifteen Years 1814-15 to 1828-29, *20,488,379 *l.*, including 1,536,078 *l.*, the Interest on the Balance due from the Territorial Branch, which is rather more than Seven per Cent. per annum. Of the sum of 20,488,379 *l.* there has been paid in Dividends 9,450,000 *l.*, and in Interest upon the Bond Debt 2,585,346 *l.*, leaving a Surplus of 8,453,033 *l.*, whereof, it has been already shown, there have been applied in the liquidation of Home Bond Debt 805,999 *l.*, and to Territorial purposes 4,923,021 *l.*

Commercial Series, No. 2. It appears from the above Table, that, of the Capital, 1,968,502 *l.* is invested in East India Annuities and other Public Funds, and 4,631,906 *l.* is for Principal and Interest due from the Territory. The further sum of 1,294,768 *l.* is the value of the East India House and Warehouses. These several sums make a total of 7,895,176 *l.*, which, deducted from the before-mentioned amount of Capital (21,102,182 *l.*), leaves 13,207,006 *l.* applicable to the conduct of the Company's India and China Trade.

Commercial Series, Statement to No. 3.

—	India Trade.		India and China Trade.
	Average Annual Profit.	Average Annual Loss.	Average Annual Profit.
	£.	£.	£.
1814-15 to 1818-19	364,693	- -	1,525,799
1819-20 to 1823-24	- -	116,678	875,432
1824-25 to 1828-29	- -	303,757	625,910
Average Annual Profit on India and China Trade during the 15 years - - -			1,009,047
Annual Average of all other sources of Profit			356,644

Upon the India Trade there has been, during the above-mentioned period, a loss of 278,707 *l.*; upon the China Trade, a gain of 15,414,414 *l.*

If the Mercantile Rates of Exchange had been used in the Account between the two Branches, it is computed that a larger Profit upon the Trade would have been exhibited.

The Commercial Receipts of the Company are derived from several sources besides their China and India Trade. They receive a profit from the management of Private Trade Goods, from the employment of their own Ships, from Interest on Annuities and on Government Stock, and from Interest on Advances to the Territorial Branch. The Total Profit derived from these sources, during the 15 years ending 1829, was 5,352,673 *l.*

866 of 1832. Since the year 1824-25, the Company have ceased to export Merchandize to India. Their only Exports, since that period, have been
873 of ditto. Military and Political Stores. Their motives for discontinuing their Export Trade are stated to have been, first, the difficulty of obtaining any articles of Indian Produce or Manufacture that would afford a remittance to London, even at several pence in the Rupee below the par of Exchange; and secondly, the large Balance due from the Territorial to the Commercial Branch.

The only Articles imported by the Company into England from India are Raw Silk, some Silk Piece-goods, Saltpetre and Indigo. The Indigo
999 to 1001. is purchased by the Company at Calcutta; the Raw Silk and Saltpetre
1024-5, of 1832. are prepared in their Factories; and the Silk Piece-goods (Bandannoes) are

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* The Amount shown to have been realized, in No. 3 of Commercial Series, is -	£. 20,529,076
Deduct, Amount of Loss, stated in No. 4 of the same Series, to have been sustained in the provision of Sunn Hemp for the Public - - - - - - -	40,797
£.	20,488,379

are obtained at Cossimbuzar, by Contracts with the Head Weavers, to whom advances are previously made. Sugar was included in the Company's Imports until very lately, but has now been discontinued.

The Company's principal Export from India to China is Cotton from Bengal and Bombay. Their Cotton Factories at Madras have been abolished. The Cotton is purchased at the principal Marts in the 1121 to 1125. interior of India by the Company's Agents. The large Export Trade in Com. Rep. 1830, Opium to China is exclusively in the hands of the Private Merchants. passim.

Their only Import into England from China is Tea. Their Importation of Nankeens was discontinued in 1822, and that of Raw Silk in 1824, both having been attended with a loss. The Home Market is now fully supplied with these Articles by private Importation from Singapore 975 to 987, of 1832. and other places.

The Import Trade of the Company from India to England, being 1059. attended with loss, is carried on only as affording the means of remittance.

Mode of declaring the Dividend.

Statements are annually prepared for the information of the Court of Directors, previously to their taking into consideration the rate of Dividend to be by them recommended to the Court of Proprietors for declaration. For each year since 1814-15, these Statements have been laid before Your Appendix, No. 27. Committee. They appear, in the earlier part of the period, to have consisted of Abstract Statements of Profit and Loss upon the Company's Goods sold in the March and September Sales, and of other Profits resulting to the Company in England, together with the ultimate Surplus liable to a Territorial appropriation.

At a later period, Accounts in greater detail were presented, distin- 1820–21. guishing the India from the China Trade, and specifying the prime cost of the Investment, the Freight, the Charges, the Sale Amount, and the net Profit or Loss on all Goods sold by the Company; and showing also the Home Profits and Receipts, and the Net Proceeds of the Commerce in Great Britain, after all Adjustments and after defraying all Charges.

The Interest on the Bonds forms a Charge upon the Commercial Fund, out of which the Dividends are paid. This Fund consists of the Net Commercial Proceeds computed as above. Any ultimate Surplus, after the Dividends are paid, constitutes Surplus Commercial Profit, applicable, 53 Geo. 3, c. 155, by Law, to the discharge of India Debt or of Home Bond Debt. s. 57.

Comparative View of the Commercial Property in 1814 *and* 1829.

Commercial Series, No 4.

		£.
The Value of the Commercial Property on the 1st May 1814, after providing for all outstanding demands, was	* £. 19,211,984	
On the 1st May 1829, its value was	† 21,668,510	
Improvement in 1829		2,456,526
In the above Statement the Home Bond Debt is not included, Its amount on 1st May 1814, was	£. 4,601,892	
on 1st May 1829	3,795,892	
Decrease of Home Bond Debt, which was effected by the application of Surplus Profits		805,999
The improvement of the Commercial Concern, added to the diminution of the Home Bond Debt, would produce a more favourable Balance by		3,262,525
Adding to this sum the amount applied from Surplus Commercial Profits to the liquidation of Indian Debt		4,923,021
The Improvement would amount to		8,185,547

Result of the Two Branches combined:

The deterioration of the Territorial Property has been shown, (but upon a principle which is liable to considerable adjustment,) after applying the Surplus Commercial Profits to the liquidation of its Debt, to be 11,622,422 *l.*, but without that appropriation, it would have been	16,545,463
The Net Deficiency or Deterioration of the two Branches combined, between 1814 and 1829, will therefore have been, in the view here taken,	8,359,917

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* The Total Value of Property in 1814 is stated, in Account No. 4 of Commercial Series, at		£. 19,735,909
Which requires the following adjustments, as showed in the same Account:		
Deduct, Amount of Spices from the Moluccas, the proceeds of which have been allowed to His Majesty's Government	£. 234,448	
Amount of Buildings and other Dead Stock in India, written off since 1814	78,625	
Amount of Debts due to the Company on 1st May 1814 - ditto	140,538	
Value of Buildings for Territorial purposes, included in 1814, but since separated	70,314	
		523,925
		£. 19,211,984

† Value of Commercial Property in 1829, as before stated	£. 21,102,182	
Add, Amount of Dead Stock	566,328	
		£. 21,668,510
Deduct, Surplus Profits unappropriated		2,724,013
		£. 18,944,497
Add, Profit estimated on Goods, more in 1814 than in 1829,	£. 291,551	
Deduct, Difference explained in a Memorandum to No. 4 of Commercial Series	24,064	
		267,487
		£. 19,211,984

II.—THE COMMERCE OF INDIA IN RELATION TO THE GENERAL INTERESTS OF TRADE AND NAVIGATION.

UNDER this head of Inquiry Your Committee have received much valuable information, although, in consequence of the approaching termination of the Session, it will not be practicable to found upon the Evidence any detailed statement.

The attention of Your Committee has been turned chiefly to those points which do not appear to have been embraced in the inquiries, either of the Committee of the Commons upon the China Trade (1830), or of the previous Committees (1821-2-3) of the Lords and the Commons upon Foreign Trade.

Papers relative to the Commercial affairs of India, addressed, by various Individuals and Commercial Bodies, to the Secretary of the Board of Control, have been laid before Your Committee. They consist of Answers to Queries which had been circulated by that Department, and have reference to the Commercial facilities which have been afforded since the opening of the Trade with India in 1814—the Increase of the Trade—the nature and extent of that Increase—the System pursued by the Company in the conduct of their Commercial Transactions in India—the practical effects of the union of Government with Trade in India—the Commercial System of the Company in England—the operation of the means employed by the Company in order to effect the Remittances required in this Country—the various modes in which such Remittances might be effected—the state of the Exchanges generally, as between India and other Countries—the probable effect of withdrawing the Executive authority from Trade in India—the Commercial Arrangements with Foreign States—the Financial bearings of the present system of Trade—and measures calculated to improve or increase the number of the Exportable Productions of India, or generally to advance the interests of Indian Commerce. The whole of these Answers, consolidated under their respective heads, will be found in the Appendix.

Commercial Appendix, No. 4.
See also Financial Appendix, No 38.

Further Returns will be found in the Appendix, illustrative of the state of the Trade between Great Britain, India and China, showing the Value of the Imports and Exports, and distinguishing the Trade of the Company, of other British Subjects, and of Foreigners; And showing the Number of Vessels and Amount of Tonnage annually entered inwards at the Ports of the United Kingdom, from places East of the Cape of Good Hope. Returns also are given, for a series of years, of the Quantities of each Article, Imported into, or Exported from, as well as the Number of Ships entered inwards, and cleared outwards, at Bengal, Madras, and Bombay; and of the Quantities of each Article of Internal Commerce received at the Presidencies, in its transit from, or to, the Interior. Separate Returns have also been obtained, showing, for a series of years, the course and results of the Indian Trade in Bullion.

Evidence has likewise been received as to the means of extending the Trade with Asia; the Navigation by Steam; and the capability of India to produce articles of leading importance in Commerce, such as Cotton, Sugar, Tea, Coffee, Rice, Tobacco, Silk. The difficulty of providing Returns, and the bad quality of the Products of India, appear to be considered the chief Obstacles to an extension of Trade. The chief Remedies which have been suggested by various individuals are, 1. A Reduction of the Duties in England on the Importation of Indian Produce: 2. The Removal

Commercial Appendix, No. 5.

Removal of the Transit Duties in India: 3. A relaxation of the existing Restrictions against Europeans proceeding to India, and residing and holding Lands there: 4. A more efficient Protection to Person and Property in India: 5. Opening the Trade with China: 6. A complete withdrawal from Trade on the part of the Government of India.

Commercial Appendix, No. 4.

Your Committee are unable to enter at present into an examination of these suggestions; but, with reference to the first of them, they have inserted in the Appendix an important Statement, showing the Rates of Duty (Customs and Excise) which have been chargeable in England on all Articles, the produce of the East Indies, since the year 1812, together with those which are chargeable upon like Articles, being the produce of other countries.

Commercial Appendix, Nos. 1, to 3.

A Digest is given in the Appendix of the whole of the Commercial Evidence which has been taken since the Report on the China Trade before the Committees of the Lords and Commons, in 1830, 1830-31, and 1831-1832.

MEMBERS BEFORE WHOM THE FOLLOWING EVIDENCE WAS TAKEN.

Mr. Hyde Villiers.

Mr. Hume.

Mr. Baring.

Mr. Warburton.

Mr. Courtenay.

Mr. James Morrison.

Mr. John Loch.

Mr. Heywood.

Mr. Pusey.

Mr. W. B. Wrightson.

Lord Viscount Morpeth.

Mr. George Vernon.

LIST OF WITNESSES.

Lunæ, 20° die Februarii 1832:

James Pennington, Esq. - - - p. 1

Jovis, 23° die Februarii 1832:

Holt Mackenzie, Esq. - - - p. 3

Sabbati, 25° die Februarii 1832:

Holt Mackenzie, Esq. - - - p. 18

Martis, 28° die Februarii 1832:

Holt Mackenzie, Esq. - - - p. 33

Sabbati, 3° die Martii 1832:

Holt Mackenzie, Esq. - - - p. 52
William Leach, Esq. - - - p. 61

Jovis, 8° die Martii 1832:

William Leach, Esq. - - - p. 70
William Simons, Esq. - - - p. 73

Lunæ, 12° die Martii 1832:

William Simons, Esq. - - - p. 82

Mercurii, 14° die Martii 1832:

William Simons, Esq. - - - p. 99

Veneris, 16° die Martii 1832:

John Horsley Palmer, Esq. - - p. 106

Sabbati, 17° die Martii 1832:

Thomas Love Peacock, Esq. - - p. 119
William Cabell, Esq. - - - p. 130

Lunæ, 19° die Martii 1832:

William Cabell, Esq. - - - p. 132
Lieutenant J. H. Johnston, R.N. - p. 139

Martis, 20° die Martii 1832:

Lieutenant J. H. Johnston, R.N. - p. 145

Sabbati, 24° die Martii 1832:

Thomas Bracken, Esq. - - - p. 150

Jovis, 29° die Martii 1832:

George G. de H. Larpent, Esq. - p. 161
William Crawford, Esq. - - - p. 170

Lunæ, 16° die Julii 1832:

John Wilkinson, Esq. - - - p. 182
Dr. Bowring - - - - - p. 218

Sabbati, 4° die Augustii 1832:

James Cosmo Melvill, Esq. - - p. 176
James Pennington, Esq. - - p. 182

Lunæ, 13° die Augustii 1832:

Nathaniel Wallick, M. D. - - p. 192

Martis, 14° die Augustii 1832:

Nathaniel Wallick, M. D. - - p. 197
James Cosmo Melvill, Esq. - - p. 206

Mercurii, 15° die Augustii 1832:

N. M. Rothschild, Esq. - - - p. 208
Sir John Hall - - - - p. 209

MINUTES OF EVIDENCE.

Lunæ, 20° *die Februarii*, 1832.

THOMAS HYDE VILLIERS, ESQUIRE,
IN THE CHAIR.

II.
FINANCE.

Mr.
James Pennington.
20 February 1832.

Mr. *James Pennington*, called in; and Examined.

1. YOU have been for some time past occupied in examining the East India finance accounts?—For the last two months a considerable share of my attention has been given to those accounts; previously to that time I had no knowledge of them.

2. What accounts have you had before you?—The finance papers presented by the King's command, and the continuation of them; the Reports of 1811 and 1812, with their Appendices, and the India budget accounts since 1810.

3. Have you found any material difficulty in understanding these accounts?—I found no difficulty in understanding the tabular statements of the revenue and charges of India; but on comparing the results they exhibit, with the augmentation of the India debt bearing interest, and the debt not bearing interest, I found so many apparent discrepancies as to render it extremely difficult, or rather impossible, to reconcile the one with the other. After many ineffectual attempts to discover the cause of these discrepancies, I found that the statements were to be regarded merely *as* statements, not as accounts; and that they do not furnish the means of accomplishing the object I aimed at.

4. Do you mean the increase and decrease of debt?—In comparing the result of the income and charge with the increase or diminution of debt, combined with the alterations which have taken place in the treasuries of India, and the advances made in England, I expected to have found that the results would have agreed with each other.

5. Do you mean that you expected the results to show whether there had been an increase or decrease of debt, according as the revenue was affected?—Not the revenue only, but all the income and outgoings of the Indian treasury.

6. Will you state further what course you then pursued?—I made out a *pro forma* statement, with the intention of showing how it appeared to me an account might be made out that would show in what way the state of the Company's affairs at one period was necessarily connected with their state at a subsequent period, by an intervening chain of receipts and disbursements. I was informed that such an account could be made out, but that it would be a work of considerable time and difficulty. At the same time, I was told I should be furnished with abstract statements of the cash accounts of the three presidencies in a very short time.

7. Did you obtain copies of these abstract statements, and did they enable you to overcome the difficulties you have mentioned?—Copies of the abstract statements were furnished; they did not enable me to overcome the difficulties I had previously experienced, but they enabled me, by collecting the items they contain, and arranging them under their respective heads, to arrive at the results that are stated in a memorandum which I believe has been submitted to the Committee.

8. Have you any reason to question the general accuracy of the finance statements?—I have no reason to question the accuracy of the statements, when considered merely *as* statements; but these statements are not accounts, and do not afford the means of ascertaining what is the actual condition of the Company's affairs at any one period, still less do they afford the means of checking the results by bringing them to the test of a balance.

9. Explain what you mean by statements?—My meaning will perhaps be best explained by an instance. Two statements may be drawn out with a view to illustrate the particular matters to which they relate, and each may contain items that are common to them both: if the results the statements exhibit were to be taken

Mr. *James Pennington.* 20 February 1832.

as matters of account, those items, it is obvious, would be taken twice over; they are statements, not accounts: or if a statement of the revenue and charge contained all the income and disbursements of the Treasury, I should call it an account; if it comprehended only part of the outgoings and the income of the Treasury I should call it a statement.

10. Did these actual amounts, stated to have been paid and received, appear to be actual payments, or only estimates of payments?—They are most likely actual payments; I am not exactly able to say that such is the case, but I have no doubt they are actual payments.

11. Did the heads of these statements correspond with the heads of accounts in India in the general books?—I apprehend these are only abstracts from general accounts, and not intended to fall exactly under the same heads of account as exist in the India books.

12. The results are rather consolidated than aggregated in these statements?—The English receipts and payments are sometimes consolidated rather than aggregated with the receipts and payments in India.

13. Do you think you have got all the accounts sent home from India to England; or is there anything yet to be brought forward from the time you commenced?—My investigation has been chiefly confined to the accounts since the commencement of the present charter.

14. In the answer to question 5680, in the Second Report, it is stated that the increase of the register territorial debt of India, from the commencement of the present charter to the 30th of April 1828, was 12,603,914 *l.*, to which if there be added the amount of surplus profits applied to territorial purposes, 4,923,020 *l.*, and the advances from the commercial branch, 3,184,000 *l.*, the amount will be 20,710,934 *l.* The territorial deficiency for the same period is stated to be 19,825,027 *l.*; the difference between these sums, 885,907 *l.*, remains to be accounted for, as an increase to the territorial assets since 1814; is this, in your judgment, a satisfactory account of the matter?—That is the only attempt at anything like a balance statement that I have yet seen. If it had been distinctly shown of what the 885,907 *l.* consisted, and that that asset was the necessary result of the circumstances stated in the question, I should then consider the explanation satisfactory; but when it is recollected that the balance in the Indian treasury in 1828, the period to which the question extends, exceeded the balance in the Indian treasury on the 30th April 1814, by nearly three times 800,000 *l.*, although that circumstance alone is not sufficient to invalidate the result, it is enough to induce a wish that it had been more satisfactorily explained, and more distinctly accounted for.

15. Did you take all the Indian treasuries, or one?—The whole of the Indian treasuries. The difference is stated to be 885,907 *l.*, to be accounted for by a supposed increase of territorial assets. If it had been shown that the increase was exactly 885,907 *l.*, that it was neither more nor less than 885,907 *l.*, it would in that case appear to be the necessary result of the conditions involved in the question, and the explanation have been satisfactory.

16. What was the first statement of stock by computation, laid before Parliament after the commencement of the present charter?—The first account of stock by computation, was to the 30th April 1815, in so far as respects England; and to the 30th April 1814, in so far as respects India.

17. What is the balance of the account?—The balance against the Company on the whole of the concern, 2,611,311 *l.*

18. What was the balance of stock by computation on the 1st of May 1813?—That account shows a balance against the Company of 7,773,493 *l.*

19. These accounts are drawn out in respect to India on the 1st May 1814 and on the 1st of May 1812; and with respect to England, on the 1st of May 1815, and on the 1st of May 1814, are they not?—Yes, they are.

20. By comparing the two with each other, there is an improvement in the general concern of upwards of 5,000,000 *l.* between 1813 and 1815. Can you account for this great improvement in that period?—I am unable to account for it. It appears to me extremely desirable that the principle on which the commercial property was separated from the territorial at the commencement of the present charter should be explained. In these two years the surplus revenue was not much more than 100,000 *l.* The more favourable appearance of the balance is far too great to be accounted for by the accumulation of surplus profits in so short a period of time. These accounts of stock by computation may both be right. It is certainly

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desirable to be able to account for the difference by a regularly balanced account, showing what occurred to produce it in the intervening period.

21. Did you inquire whether the principle of computation in 1813 and 1815 was the same?—I have no means of ascertaining that point. I apprehend it must have been the same, but I can only judge from what appears on the face of the printed statements laid before Parliament.

22. Do you not know in what items, either in the debtor or creditor side of the account, the principal difference appears?—In the accounts of stock by computation previous to the commencement of the present charter, the commercial debts and assets were not separated from the territorial; the results only, therefore, can be taken as the points of comparison.

23. Are we to understand that you saw nothing in the commercial profits of the Company that could warrant so great a difference as five millions, while the surplus revenue was only 100,000 *l.*?—No; and hence the necessity of showing, by a regularly balanced account, in what way so extraordinary a difference was produced.

24. Have you looked at the commercial accounts laid before Parliament; there is one showing the profits from 1813 to the present time, and the account balances as nearly as possible with the sums that the territory owed to the commerce?—I think that statement commences in the year 1814, not 1813. In the account of stock by computation for 1814, the amount of commercial property is stated to be 17,482,521 *l.* In the account of stock by computation for the following year, 1815, the amount of commercial property is stated to be 20,302,764 *l.* These two amounts may both be very correct, and I have no reason to suppose they are not so; but it would be very desirable to know in what way the commercial property had increased in the course of one year to the extent of 2,800,000 *l.* and upwards. In 1813, the commercial property was not separated from the territorial; the year 1814 was the first in which that separation was made. There is therefore no means of comparing the commercial property in 1813 with the commercial property in 1815.

25. You have found nothing in the accounts you had before you to explain that difference?—No. I understand that a balance statement is in the course of preparation at the India House, which it is likely will clear up all doubts and difficulties. All that is wanting is a balanced statement of accounts.

26. Have you seen a letter dated the 9th of February, addressed by the Board of Control to the India House, requesting certain statements?—I apprehend I have; but I am not sure as to the date.

27. Is this the letter [*handing it to the witness*]?—I have seen this letter.

28. Have you also seen this [*showing another*]?—Yes.

29. Do you conceive, if the accounts therein required were furnished, you would be able to make up a series of accounts in the manner you have stated to the Committee?—I think I should.

Jovis, 23° die Februarii, 1832.

THOMAS HYDE VILLIERS, ESQ. IN THE CHAIR.

Holt Mackenzie, Esquire, called in; and Examined.

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30. IN what year did you go out to India, and what public situations have you successively filled up to the period of your leaving it?—I went out in the year 1808, and after being about a year in the College, I was attached to the Sudder Dewany and Nizamut Adawlut. In that court I was employed first as an assistant, then as a reporter of civil and criminal cases, then as deputy registrar and translator of the Regulations into the Persian and Bengalese languages. From that office I was appointed Territorial Secretary to the Government. In 1826, I went up to the Western Provinces, as Secretary to the Governor-general. I remained about 20 months in the interior, for a considerable part of which I was separated from his Lordship, being appointed a supernumerary member of the Board of Revenue; and during the whole time, it was specially made my duty to communicate with the local officers of Government, upon the subject of the internal administration of the country,

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country, and particularly regarding the settlement of the land revenue. I have visited most of the districts of the Western Provinces, and Benares and Behar, but I never had charge of a district. During the period for which I held the office of Territorial Secretary, I was a director of the Bank of Bengal, a member of the Mint Committee, of the Committee of Records, of the Committee of Public Instruction, of the College Council, and of several temporary committees, which probably I need not mention.

31. Were you at the College in this country?—I was.

32. For how long did you fill the office of Territorial Secretary in Bengal?—For about 15 years.

33. What are the duties of that office?—The office was divided into two branches. In the financial branch, it was my duty to conduct all the correspondence of the Government relative to matters of finance. I had chiefly to correspond with the Accountant-general, but also occasionally with other officers, and with individuals regarding the public loans, or other questions of finance affecting individual interests. I had likewise to concert with the Accountant-general the means of raising funds necessary for the public service, and generally to offer advice to the Government upon financial questions. In the revenue department, my chief duty was to correspond with the several Boards who superintend the different branches of revenue, and to concert with the Boards the means of improving the revenue, or the law relating to revenue. On particular occasions I had also to correspond with individuals; and all petitions to Government on matters relating to the revenue were received by me and disposed of under the orders of Government. I should perhaps explain, that for almost the whole of the time during which I held the territorial office, it embraced the whole of the land revenue, salt, opium, customs and the excise, in fact every branch of revenue except the post-office. Subsequently there has been a new arrangement of duty, and the excise, stamps, customs, salt and opium have been transferred to the general department. It was the duty of the Secretary, in regard to all charges belonging to his own department, to give his opinion as to whether they should be admitted when new charges were proposed, or new establishments recommended by the different Boards. With regard to the charges in the other departments, he had no distinct responsibility, and no power of control; and his being consulted in regard to such charges depended chiefly on the personal discretion of the secretary of the department, and the degree of familiar intercourse which might pass between them. Latterly, the Government having resolved on the appointment of a financial committee, with a view of a revision of all the establishments, it was the duty of the financial secretary to submit to the Governor-general his views of the best means by which he thought such a revision in all the departments could be effected. The resolution constituting a financial committee of revision, and prescribing their duties, was drafted by the secretary as a part of his duty, submitted to the Governor-general in Council for his approval, and, as approved, put on record. The financial secretary was also *ex officio* director of the Bank of Bengal, which is partly a government concern, and partly maintained by private subscription; and, if elected by the directors, he was also president, but not necessarily so. During a part of the time I was president. For the greater portion, the Accountant-general was president. He is also *ex officio* member of the Mint Committee. Of the Finance Committee above-mentioned, I was a member by a distinct appointment, as may be seen from the government resolution.

34. Have you read the Financial Accounts submitted to the House of Commons by His Majesty's command, in February 1830?—Yes.

35. Particularly Nos. 1 and 2, with the appendices and explanatory statements given by Mr. Melvill on the 7th June 1830?—I have examined those statements.

36. Do you consider these accounts, as explained by Mr. Melvill, sufficient to enable the Committee to obtain a complete view of the financial transactions of the East India Company during the period in question?—They do not seem to me sufficient for that purpose.

37. In what are they defective, and how does it appear to you the defect may be best supplied?—The statements submitted by Mr. Leach are abstracts of those furnished to Parliament annually. I should say they are statements, not balanced accounts. They appear from Mr. Melvill's evidence to require very considerable adjustment, in order to make them show accurately the revenue and charges of the Government; and in regard to one item of this adjustment, which Mr. Melvill has added to the charges of India, viz. 1,300,000 *l.*, being the amount allowed as due by His Majesty's Government, in liquidation of old demands of the Company

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against the Crown, and applied with a sum actually advanced from the home treasury to the discharge of the debt due to the public, I apprehend there is some inaccuracy. It seems to me that that sum cannot be correctly entered among the charges of India, in a statement purporting to show the deficit or surplus of the territorial revenues.

38. Do you mean the adjustment of the military balance by the commissioners, of which Mr. Lushington was one?—I do; I forget the date.

39. In 1822, was it not?—I believe so; it was a compromise between the Company and the Crown; and in regard to that part of the transaction, I should apprehend that the proper charge against the territory would have been the amount which India had demanded from the Crown, as money advanced to it, minus the sum which the Crown admitted. Supposing, for instance, that the Indian Government had advanced 2,000,000 *l.* to the Crown of England, and that the Crown objected to 700,000 *l.* of the charge, but admitted the 1,300,000 *l.*, it strikes me as clear, that the Company having advanced 2,000,000 *l.*, and the Crown only having admitted the propriety of the advance to the extent of 1,300,000 *l.*, the 700,000 *l.* advanced, either without authority, or without vouchers enabling them to establish the authority, must be written back as a charge upon the Indian revenue, and no longer stand as a supply to London. Therefore, I apprehend, the proper mode of bringing the 1,300,000 *l.* to account was, to have treated it as a receipt from India, and to have set against it all charges made by the Indian Government against the Crown, on account of which it was received, writing back the balance in the account of Indian revenue and charge, since any excess in the sums for which India credits itself in the London account, beyond what the London branch recovers, must fall upon the revenues of India like any other loss; and any excess recovered on account of old claims should similarly be added to the revenue. I observe no attempt, in any part of the papers submitted to the Committee, to make such an adjustment of the account between India and London, or to show how far the charges made by the Company and their government in India against the Crown have been liquidated by the Crown or not. That seems to me to be a fatal objection to the Committee's admitting the sufficiency of the account; and I consider it inaccurate to place amongst the charges of India, under the head of revenue and charges, sums paid in liquidation of debt. The question put to Mr. Melvill, I should observe, and his explanation, was directed to the point of showing whether the revenues were sufficient to meet the charges, or in what degree they were deficient. It is to that point I now particularly direct what I am saying, in stating the inaccuracy of bringing the sums in question among the charges of India. The mode of adjustment will not affect the amount pending between the Company's commercial and territorial concerns; because, if the Company advanced money from the commercial funds to liquidate territorial debt, it will still be equally a claim by the commercial against the territorial department: but the payment of the debt due to the public is a separate concern from the settlement with the King's Government, though simultaneously adopted, and should, I conceive, be separately exhibited. And it appears to me erroneous to add the sum advanced by the commercial department, in liquidation of territorial debt, to the charges of India; because what we disburse in payment of debt in India is never included among the charges of the year; it stands in a totally separate account, the debt account. If it were included among the charges of the year, it would necessarily mislead the Committee in calculating the sufficiency of the revenue to meet the charges. The sum disbursed in repayment of the loan of 1812, ought therefore to be brought under the head of debt, not of revenue and charge.

40. In one year, 1,300,000 *l.* more was put to the charges of the year than ought to have been placed to that particular head?—I apprehend that the charges have been erroneously enforced, but the precise sum can only be known by an adjustment not yet exhibited.

41. Does your observation apply to the insertion of the sum of 1,300,000 *l.* under the year 1822–3, in Mr. Melvill's adjusted statement, to be found in page 8 of the 2d Report?—Yes, to its being precisely that sum. There is further an objection to the accounts in question, to be drawn from the statement which Mr. Melvill makes, that upwards of 885,000 *l.* remains to be accounted for as an increase on the territorial assets. Now I should conceive it quite impossible for the Committee to receive any such explanation for so large an item, there being no account brought forward to show that the increase of territorial assets corresponds with that sum; nay, the fact being before them, that the increase of cash in hand in

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in India is greater than the sum so stated to be accounted for. Therefore, I apprehend that Mr. Melvill, in stating this account, has not intended to state an adjusted balance, but merely the difference between the receipts and disbursements specified by him, and that he mentioned the increase of assets as a probable cause, but not as an ascertained cause. My notion is, that an account fit for the Committee to receive ought to be completely balanced to a shilling, and that until accounts so balanced are submitted to the Committee, it must be regarded as insufficient for its purpose. I regard the whole of these statements as incomplete on this ground; but I believe every thing that is necessary will be done when the gentlemen at the India House furnish a complete reply to the questions put to them from this office, which I have had occasion to see.

42. In India, all your accounts are balanced to a shilling?—Yes. I do not imagine there ought to be any difficulty in furnishing every thing necessary.

43. Is there not a difficulty in the transfer of treasure from one portion of India to another in keeping exact accounts, or do you make up your accounts, as you now say, balanced to a shilling?—There will then remain a specific sum under remittance. For instance, Bengal will debit Madras with the sum which has been sent or remitted: if that sum is at sea, there will be an excess of debit by Bengal to Madras, and a minus credit by Madras: that does not affect the balance of account; it leaves an asset afloat; the answer simply will be, there is such a sum under remittance. It is very possible that a large portion of the 885,967 *l.* may be similarly accounted for; but it is surely not enough to say, that the sum remains to be accounted for as an increase to the territorial assets since 1814, without showing distinctly that it is so. With the highest respect for Mr. Melvill, I apprehend that there must be some inaccuracy in the reply, and that it must have been given merely as it occurred to him at the moment, not as the result of a reference to actual accounts. I hope I may not be considered as in the least doubting the accuracy of accounts kept both in India and England; my present impression is quite the contrary, that they will be found to be kept on the strictest principles; but the statements hitherto submitted to the Committee and the Houses of Parliament do not seem to me to answer the purposes which the Committee must have in view in submitting a complete statement of the financial transactions of the East India Company.

44. From the situation that you held, of course all the despatches which went from this country in the financial department, where the adjustment was generally made between territory and commerce, came under you review; did it appear to you that the view taken in this country was correct?—In all matters of account, I think it was generally correct.

45. If it had appeared to you that there was any part of it incorrect, it would have been stated probably to the Home Government in answer to the financial despatch?—The usual process in these matters was to refer them to the Accountant-general; the Government had not the accounts, and did not profess to be accountants. The offices of account were quite distinct from the office of territorial secretary; and the adjustment of matters of account were generally left to the Accountant-general.

46. But from your explanation when you first came into the room, it was thought you had paid more minute attention to finances and the detail of them, than was supposed you could have done from your territorial occupation?—I had no interference at all with the detail of keeping accounts; the Accountant-general's office was quite distinct from mine; but if he required an order from Government as to any particular point, I was the organ of communicating such order. In several cases, especially in adjustments between Bengal and the subordinate presidencies, there were questions as to how certain items should be charged; these he referred to Government, and I was the organ of communication; until he put the question, the Government could not, and did not, exercise any control in the mode of keeping the detailed accounts. The books containing them were transmitted to England without being read or looked at.

47. But the Government abroad considered themselves answerable for the correctness of the views taken by the Accountant-general?—They were answerable certainly in selecting a proper man, and for views brought to their knowledge and sanctioned by them.

48. Have you seen the financial letters from this country of 1827, 1828 and 1829, where a general review of the financial state of India was taken?—I must have read them before I left Bengal; I have not read them since then.

49. Have

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49. Have you a sufficient recollection of their contents to say whether you concurred in the view taken in those letters or otherwise?—At the present moment, I do not recollect the points sufficiently to say that there was any view particularly from which I dissented.

50. Have the territorial revenues been sufficient to meet the territorial charges during your stay in India?—No, there has been a large deficit.

51. How far have they proved deficient?—I beg to refer to Mr. Melvill's statement, as more accurate than any I can pretend to give, with the exception of the 1,300,000 *l.* item.

52. What are the causes to which you chiefly attribute the deficiency?—An increase of charge in all the departments.

53. With the exception of the 1,300,000 *l.*, have you examined, and believe to be correct, the statement of Mr. Melvill with respect to the territorial revenues and charges?—As I have already observed, without more detail, and having the accounts accurately balanced, those especially between London and India, I could not say I am satisfied they are accurate; my belief that they are so must rest on the high opinion I have of Mr. Melvill. I think he is mistaken in regard to the mode of adjusting the accounts of that transaction. That is the only point I can lay my finger on.

54. Without answering for details of figures, are you of opinion that the account is drawn up on proper principles as to the distribution between territorial and commercial?—I see no other thing to object to; upon the understanding (and the point is beyond my competency to determine) that the interest of the territorial debt is properly charged to territory, as seems to have been long settled; that of course is an important subject.

55. Are you aware that in the advances made to commerce from territory, any interest account was kept?—I believe no interest is charged in any of these statements.

56. Does it appear that Mr. Melvill makes any charge of interest on the advances from commerce to territory?—It would appear not; and in saying that his statements are correct, I should further explain, that I do so supposing that the principles of adjustment settled between the Board of Control and the Court of Directors are admitted to be proper. If I were to presume to give an opinion as to the rate of exchange, I should say that the orders of the Board were unreasonable in fixing the rate as they did. It is a very important item; for the commercial branch would appear to have a large demand against territory on account of remittance, as it has also possibly on account of interest.

57. Will you state your opinion as to the practicability of bringing the territorial charges made at home and abroad within the territorial revenues?—My impression is that they may be so brought, but at the same time it would be very bold to speculate with certainty on a result at variance with that of the past, and depending on the management of so large an empire.

58. Do you think it probable that the deficiency of 800,000 *l.* estimated by Mr. Melvill can be supplied?—I think the reduction ordered by the home authorities and the local government, in addition to those for which he has taken credit, will be sufficient to meet that, if no new charges arise which are not estimated.

59. Do you consider it necessary or expedient that India should bear upon England for any pecuniary aid?—The necessity of course will depend on the sufficiency of the Indian revenues. With the impression that these revenues ought to suffice for the necessary charges, I should say it is not expedient to allow the local government to hope for any assistance from home, because I apprehend there is always great danger of all governments spending as much as they can easily get.

60. You include the advances in England in territorial account?—Yes; I include the whole concern at home and abroad.

61. What is your opinion of the Indian empire continuing in that state of quiet as to encourage probability of an estimate as to expenditure being correctly stated for some years?—The danger of internal insurrection is one of the items of uncertainty in any prospective calculation. But I believe that the extraordinary expenditure incurred in putting down internal insurrection has been small. Our military expenses beyond the fixed establishments have been chiefly incurred in foreign wars; and presuming good government, I should not make any great allowance for its internal disturbance; at the same time, it is a very important item, and not to be overlooked. In Bengal Proper there is little chance of insurrection. In the

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Western Provinces there is serious danger of insurrection only from bad government. On the Bombay side of India, there is much less certainty of internal quiet. The Mahrattas may be there regarded as a conquered nation. Elsewhere we have, generally speaking, displaced governments, themselves strangers. The Rohillas may indeed be regarded as a band of conquerors whom we conquered; but they are not very numerous; and all military and unsettled tribes are likely to become more quiet every year. I do not therefore, as already stated, apprehend any serious danger of insurrection in any portion of the Bengal territories. Nor in the Madras territories proper am I aware of any great cause of alarm, provided the Northern Cirkar men are well managed, and the people of the other provinces are not oppressed with severe exactions. If the question also includes the protected states, a larger allowance must be made for occasional disturbances. I think our relations with these protected states are not very satisfactory, and not calculated to lead to good government. Now just in proportion as good government fails, is the chance of insurrection. Of all people in the world, I think the people of India are the easiest governed.

62. Has not Bengal and Orissa been free from insurrection for 40 years and upwards?—I do not remember any insurrection within that period in our old possessions. There were disturbances in Cuttack, which forms part of Orissa, but the insurrection there I conceive to have been occasioned by great misgovernment; for things were exceedingly ill-managed in the revenue department, and the judicial administration was abominably bad. I do not remember, as far as Bengal is concerned, any disposition to rebellion on the part of the people, where the fault was not decidedly on the part of the Government.

63. Then it is your opinion that bad government can alone be the cause of rebellion?—Certainly so: speaking of Bengal, and excluding times too distant for any financial estimate.

64. Do you not consider that the possible event of war with the frontier powers or territories might also derange the calculation of the revenue of India founded on a peace establishment?—It will most essentially derange any calculation which does not provide for considerable reduction of debt in time of peace. Unless the Government have a large surplus applicable to the payment of debt during peace, any calculation founded on the sufficiency of the means would be utterly falsified by the occurrence of war. The chance of war seems to be diminished very greatly by the arrangements of Lord Hastings. There is now no enemy, properly so called, within the whole peninsula of India. We formerly had a territory not only surrounded by, but nearly surrounding, an hostile country; the Mahrattas and Pindarees being in the centre: and to the north-east, a large portion of the extensive range of hill-country which was occupied by the Goorkhas, is now in our possession. In the Burmese war, I hope we derived a sufficient lesson to avoid war again in that quarter; or if unhappily we are driven to it, that it may be attended with less expense. On the north-west, a line drawn from about Loodiana on the Sutuleje to Scind, is the only hostile frontier that now remains; and to the north-east and east we have little, I think, to apprehend. With respect to the Madras Presidency especially, it is to be observed that, excepting the sea-shore, in case of war with a maritime power, they have not a single mile of frontier to guard against an external enemy; their force in the Nizam's territory, like that at Nagpoor, being for purposes of internal quiet. On the whole, I am of opinion that the danger of a war is much diminished; at the same time, it would be utterly improvident not to make provision for the discharge of debt in time of peace; and I should think India insolvent if it had not the means of doing so.

65. Suppose any internal insurrection took place in the Nizam country or Nagpoor, or any of those protected states, would not the movement of the troops necessary to bring the country to subjection be expensive?—It certainly would be expensive, but I do not apprehend any very large expense.

66. Would it not depend on the distance you had to move your troops?—Yes; and also on the nature of the insurrection to be put down.

67. From the casualties of this kind within the last 20 years, may not some reasonable estimate be formed of the allowance you ought to make for putting down such commotions?—I am afraid not a very accurate one. I think the future expense ought to be less than the past. At the same time, very much must depend on the practical decision of the grand question of interference or non-interference in the concerns of the protected states. If, neglecting the people, we attend too much

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to our supposed obligations to the princes, there will, I conceive, be great danger of internal commotion. But it is monstrous to suppose that the British Government can long continue to keep on their thrones foreign princes, like the King of Oude for instance, and at the same time allow them to tyrannize over their people.

68. Your opinion seems to be against our interference with tributary states, or entering into engagements such as that you have alluded to?—I do not think it desirable to enter into such engagements. But the thing cannot be undone; and in the case of Oude especially, the whole ceded territory was given as a consideration for our protecting it. At the same time, as the Marquis Wellesley clearly foresaw the necessity not only of interfering with advice, but compelling that advice to be observed, and that if we held the sword for the sovereign, we must constitute ourselves the judges between him and his subjects, there is, I think, no difficulty as to our right of interference in this case. But we must, I apprehend, very decidedly interfere to compel him to do justice; it being quite hopeless to expect he will do it of his own accord.

69. Is it possible for any government to maintain the civil government for any length of time and not have a power over the army?—I think the degree of control might be so limited as to leave the sovereign still very great authority over his country, supposing him to be at all fit for it; but I am afraid that the character of the present King of Oude is such as totally to unfit him for the exercise of any real functions of sovereignty; and the same remark would apply to the late king. In the case of the Nizam, perhaps we went too far in maintaining a minister against the will of his master, though there too, I believe, little was to be expected from the prince; and where the prince is a Mussulman and a stranger, a large degree of interference seems to be unavoidable. The case may be different with a prince governing people of whom the majority are of his own tribe. Thus in Bhurtpore, the Raja will probably manage his little country as well as any English judge, with very little interference. The Rajpoots are an exceedingly troublesome race, and it is not easy to say what may be done by interference or non-interference. In the case of the Mussulman princes of Hydrabad and Oude, I consider the case to be clear. We must interfere to compel them to do justice.

70. Supposing a war to break out now, do you suppose it would require more than a month to put the whole down?—I should think a short period and small force would suffice for any disturbances likely to occur in the dominions of those princes whom we protect.

71. Are there not instances in which you have been guarantees for their debts?—We were guarantees in the case of the Guickwar. We interfered at Hydrabad so as to pay off debt, and there is a question about the claims of certain bankers against the Oude state, which has not yet, I believe, been decided. In speaking of the possibility of meeting the charges, I should rest more on the latest estimate from Bengal than on any opinion of my own. Here is an estimate for the year 1830-31, which ends in April 1831, prepared as late as March 1831, which shows their expectation of a net surplus in India of one crore, eighty-five lacs, twenty-one thousand, seven hundred and ninety-five rupees. The charges appear to include stores, and therefore the surplus is to be set against the other home charges, which may be considered about a million and a half sterling, exclusive of stores. The surplus stated would be, at the rate of 2*s.*, 1,852,000*l.* There is a receipt of 6,00,000 rupees from Ava; but in the proper revenues of this year I do not see any thing that may not be reckoned upon in future, except the opium; that branch of revenue, it must be acknowledged, is very uncertain. Supposing it to be maintained, I should consider this estimate to afford good ground for calculating on a satisfactory state of things hereafter; for there are many reductions actually resolved upon, of which the effect cannot be fully shown in it; and I am of opinion there are means, especially by the substitution of native for European agency, of effecting reductions to a considerable extent beyond what the Government have resolved upon.

72. State your opinion of the causes of the uncertainty you consider to attach to opium revenue?—The opium revenue depends entirely on the demand in China; and we have now no monopoly of the supply to China. It can be supplied to a certain extent from Turkey, which is quite uncontrolled; and also from Malwa, subject to a very inefficient control; but at the same time it can be manufactured at Bengal considerably cheaper than at Malwa; and as the demand of the Chinese has outstripped all expectations, I see no sufficient reason for anticipating a failure,

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although it must be admitted that a calculation resting on the demand of a foreign market, of which foreign market we have not the exclusive supply, cannot be matter of certainty.

73. In your letter, you have stated an opinion respecting the transit duties payable in India; we wish to ask your opinion generally as to the result of withdrawing all these transit duties within the limits of the Company's territories?—I think in the first instance there would be a considerable sacrifice of revenue; but if other customs were substituted, I conceive a great part of the immediate loss might be made up, and that it ultimately would be very advantageous to the country.

74. How would it be made up?—At Calcutta, as well as at Madras and Bombay, the customs might be considerably added to, by additional duties on various articles of import.

75. Imports by sea?—Yes.

76. In your letter, you observe there are many minor sources of revenue which are attended with a large per centage on the collection?—Yes.

77. Are you of opinion that it would be for the general advantage of the country to get rid of these minor items of revenue, the collection of which is so expensive?—If the question refer to the transit duties, I should say, that to these the objection is not so much the charge, although that is a serious objection, but the great annoyance they occasion; the separation of different parts of the same country by an arbitrary line of custom posts; the risk of putting a stop to a good deal of trade that might be profitably carried on from province to province, to say nothing of the increase of cost upon every thing that is brought to Calcutta from a distant province, in consequence of its having to run the gauntlet of 20 or 30 custom-house stations, at which it is impossible to suppose that money is not often taken, and at which delay and vexation are at any rate certain.

78. Have you any observation to make on the Abkarree collection, which you allude to in your letter as being attended with uncertainty and expense?—I think it is a growing revenue and not objectionable, although collected at a considerable expense.

79. Has it not generally been the direction of the Home Government to abolish the transit duties as soon as the Government in India possibly could carry it into effect?—I do not immediately recollect any general order of that kind. In regard to particular articles, there was such an order: cotton and cotton piece-goods were proposed to be exempted; but the Government at home expressed itself favourable to the scheme of getting rid of transit duties, if an equivalent could be secured.

80. You have stated that you think there would be a great reduction from employing native agency?—Yes.

81. In employing native agency, are you not obliged to employ a greater number to perform the same operations that Englishmen do?—No; I should apprehend the reverse; for instance, I think native judges are able to get through much more business than English judges.

82. At this time in Bombay there has been an enormous increase in the expenditure for native agency; is the deficiency of agency generally the cause, or what?—Part of that increase must, I think, be nominal; probably from the allowances to some inferior revenue officers being brought to account, which were formerly deducted from the revenue; but as the English establishment at Bombay could not be reduced at the same time that the natives were entertained, it is very likely there may be an actual increase. The effect of the arrangement at Bombay, when the supernumerary Europeans are got rid of, will, I doubt not, be a reduction of charge.

83. How far, in your opinion, can native agency be employed without the control of England?—I do not think that it can possibly be employed without control; the question strikes me to be precisely one of degree. I may illustrate it in the case of the judicial department. My notion is, that to set an Englishman in the midst of a million of people, and desire him to decide individual cases, is a system that must fail; he must either deny justice to the people by deciding one out of a hundred requiring decision, or he must decide in a most superficial manner. The same judge, with native subordinates, may, with very little comparative expenditure of time, sufficiently control an establishment of native judges to ensure a much better administration of justice than if he was to be himself employed in the immediate decision of individual cases. The true principle seems to be, that the English functionaries shall do nothing by themselves which they can make natives do; a judge of a district should be considered as governor of the district. In the case of appeals, nobody should be entitled of right to require him to go further into the investigation

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investigation of facts than may be necessary to prevent wilful wrong: he should have a full discretion of ordering new trials; of referring from one judge to another; of making two or more judges sit together when he distrusts one; and of referring cases to the people themselves for decision by arbitration; he should constantly keep in mind, that his proper duty is to make the people do their own business.

84. In talking of employing natives in the specific departments of government, do you mean the financial as well as judicial departments?—In the revenue department, certainly; especially in the collection of the revenue of settled districts. I conceive that in Bengal the duties of a collector, in so far as concerns the mere realization of the government demand, ought not to occupy the European functionary above an hour or so in the day, if the natives are properly paid and properly trusted. I believe we might have native collectors who would collect the revenue just as well as it is now collected.

85. And you think they might be trusted?—Subject to the control of an English officer. They now in fact do a vast deal of business, which their superiors appear to do. Often, even when reports are called for by the Board, the matter being to be found by a reference to the records, is prepared by a native, while the English gentleman makes a translation of what the other states.

86. In fact, it is a mistake to suppose we could govern India without the natives?—Yes, it is merely a question of degree; I conceive that all English officers have been employed in detailed duties to an extent uncalled for by the circumstances, and which will be still less necessary if the natives be improved, as they are capable of being improved.

87. The result of your opinion is, that the finances of India would be much improved by the employment of natives?—I think so; I think natives are quite equal to Europeans in intellect.

88. Does any particular mode of education occur to you as a preparatory step? —The plan of the existing colleges seems to me to embrace every necessary education; but I should be glad to see more seminaries established by Government; one in every provincial town, for instance, and the system may doubtless be improved. But with the existing system and the existing establishments we may have a large supply of men admirably fitted for business.

89. In your letter you have stated certain advantages which you think would be derived to India, by encouraging the settlement of Europeans there; will you explain in what way you think the finances of India would be improved by such settlement?—I consider that every European who settles in any part of India must add something to the revenue; for he will be a profitable consumer, that is, he will consume articles capable of taxation. He will, I should hope, greatly improve the means of production, thereby adding largely to the general wealth of the country. His example will introduce among many of the natives some European habits, which are habits of greater comfort and expense than native habits; and without any change of habit in the people, the miscellaneous taxes must increase with the increase of wealth, and the more abundant production of the objects of internal and external commerce. In the unsettled districts, every improvement in agriculture must add to the land rent of Government. To introduce irrigation where it is not now practised, is to render highly productive land that is now comparatively unproductive; and since the rent of all waste land not specially assigned belongs to the Government, there would be immediately, or at no distant time, an accession of revenue in all cases in which such land might be brought under tillage. I believe intercourse with Europeans leads to indulgence in the use of wine and spirits, which, though it may be lamented on the score of morals, must be beneficial to the revenue; their servants are generally better clothed, and the articles of clothing being subject to taxation, that would increase the revenue, and they would be better housed.

90. In that part of India where the greatest number of British residents are found, has there been any increase among the natives in the indulgence of English tastes, fashions and habits?—Judging from Calcutta, there has been, I think, a very marked tendency among the natives to indulge in English luxuries; they have well-furnished houses, many wear watches, they are fond of carriages, and are understood to drink wines.

91. Are they many branches of native industry or commerce which you think might either be extended or introduced by Europeans with capital settling in India? —As far as my judgment goes, the manufacture of sugar appears to be very ill conducted

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conducted in India, and the land fit for sugar-cane to be very abundant. I should conceive the produce of sugar might be extended by a better mode of manufacture, and, independently of foreign export, there is a very large demand for sugar in India, which would be extended in proportion as it is obtainable. In indigo, I have understood it takes at an average more than 40 bugahs to produce a maund of indigo; and the extent of country occupied by the indigo-planter strikes me as being excessive; but not being a farmer, nor having gone into details, I cannot speak authoritatively. The cotton of India is bad, and from experiments lately made, there is no doubt, if good seed was procured, that beautiful cotton might be produced abundantly. Tobacco might be even more probably improved.

92. Is not the result of your experience, that the commerce of the country, and consequently its finances, or the power of raising a revenue, would be improved by the accession of Europeans as settlers?—I should think very greatly, both as they would produce articles of consumption and commerce more abundantly, and as it would introduce better habits.

93. Are you aware of any danger from the residence of Europeans, likely to counterbalance the financial benefits you have stated were likely to arise?—My own opinion is, that instead of danger, there would be additional security from any number of Europeans likely to visit India.

94. How would there be additional security; would they become agents of Government?—I think most probably they would be very useful agents of police. They would be centres of information we now want, and would have great influence over those connected with them. They would be bound to us by a common feeling, except at a very distant period, if such a period ever should arrive, which I do not think it would, when they would be sufficiently strong to be independent of this country. There is a financial question I ought to have noticed, I mean the interest of money. The lowest rate of interest paid by the cultivators in the Bengal part of India is two per cent. per month; in general, the agriculturist pays much more, being under an agreement to give their crop to the money-lender at a low price. My impression is, that an European would be able to raise the necessary fund at a much lower rate. Natives of good credit do not charge more than six per cent. per annum in their accounts current; many are willing to take five per cent. from the Government.

95. In these cases of the loans, who are the lenders?—Generally village money dealers, who combine with the business of money-lending that of being the first purchasers of sugar or grain.

96. Do you suppose that natives of Great Britain indirectly, although prohibited to do so directly, advance money to the landholders on security of their estates?—I think some do.

97. Do you think it takes place largely?—I apprehend not very largely.

98. If Europeans were allowed to become purchasers of land, might or might they not in that way raise money from the natives on mortgage of their estates, upon which cultivation of various articles might be carried on in India, if they were so admitted?—There would be no difficulty in raising money on mortgage.

99. Would not that be an important means of increasing the financial powers of the country on any emergency, when local taxes might be requisite; would not the stamp revenue be improved?—The wealth, and consequently financial powers of the country, would certainly, I think, be increased. As pecuniary transactions extended, the use of stamps would no doubt extend; in short, there might be every thing probably in India that there is in England.

100. You have stated an opinion respecting the facility of collecting the revenue of lands that have been permanently settled; is it your opinion that that should be extended throughout the country?—Not that a settlement should be made in perpetuity.

101. What is the result of your observations as to the increased powers of taxation in those places where permanent settlements have been established, from others where a temporary settlement exists?—Bengal produces very largely in the miscellaneous branches of revenue; but I do not apprehend that, in order to have the same result in the Western Provinces, a perpetual settlement is necessary; a light assessment with long leases would have the same effect.

102. To what extent of lease do you consider the interest of the proprietor would procure a proper cultivation of the soil?—I think leases of 20 or 30 years would be sufficient.

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103. Do you see no risk, from the latter four or five years of the leases, of the revenue being endangered, or would you renew before they expired?—I would renew before they expire; but I would also make conditions so as to ensure the party such a share in the benefit of any improvement he might make, as would stimulate exertion, and make his interests coincide with those of Government. The Government is indeed entitled, by strict law, to the whole rent, subject only to a right of occupancy: but this right may be partially conceded without establishing a permanent quit rent; and the greater part of the Western Provinces being held by cultivating yeomanry, it seems only necessary to provide that they shall, at the end of their leases, share in any excess of revenue which may be demandable under the law, to make it their interest to push cultivation to the utmost. Just as in this country, if a landed gentleman were to give the old farmer a preference of 5, 10 or 20 per cent., that preference would be sufficient, without any stipulation as to crops, to induce him to push his agriculture to the utmost. In India, if we are not bound to do so, we ought to place ourselves under such an obligation, in order to give a value to landed property, and that the owners or hereditary occupants may have an interest in increasing the net rent. Without sacrificing the whole of the improving rent of the country, or confining the government demand to a fixed perpetual quit rent, it occurs to me as easy to give the cultivators such a share as will stimulate them to active exertions, and prevent anything like waste.

104. Would it not be of importance that the government of India should recognize the lending money on mortgage by British residents to natives, in order to promote good cultivation of the soil?—I think essentially so. This right would naturally follow from admitting that of purchase.

105. Would not leases of some duration be necessary, in order to encourage the advances of capital on the security of the land?—Certainly, leases of some duration, and, what I conceive to be essential, a distinct right in some portion of the rent, which may be left to the owner of the land, without limiting the government rent to a fixed sum. Between the extreme case of taking the utmost rent, and that of receiving a small quit rent, many intermediate measures might be adopted. In Bengal we have yielded too much, even if it had been given to the right men. Of various minor estates rented to farmers, under the Court of Wards, it appeared that the rents receivable on account of the zemindars were more than twice the amount of the government revenue; and, generally speaking, I should think that in our permanently settled districts, the zemindars, or persons who have contracted for the payment of the government quit rent, have a net income considerably exceeding the revenue of Government.

106. In a financial point of view, you have stated, that by the increase of commerce, improved cultivation of soil, and other branches, the revenue might be increased; would not an expeditious mode of having justice, or of having the law of debtor and creditor speedily settled, contribute much to improve these branches of industry you have mentioned?—I think it would reduce the interest of money, which would be an essential improvement, and still more, add to the readiness with which people would lend money.

107. Is it not one of the great difficulties in the procuring of capital, the uncertainty and delay in procuring payment?—It must operate disadvantageously; the general impression being that our system is ill adapted for the prompt recovery of debt; but as far as concerns the great body of the people, the more immediate cause of the high interest they are subjected to, is their poverty, and consequent bad faith. All people who are poor are faithless in the payment of debt.

108. Is it your opinion, that in proportion as Europeans could be induced to settle, the good faith of commercial dealings would extend?—I should hope so.

109. What are the classes of Europeans that you now propose should settle in India?—The classes I immediately contemplate, in addition to those already established, are men of good education and of steady habits, with little or no capital beyond that which would enable them to go to India, chiefly those who have friends or connections there. I am not very sanguine as to the introduction of capital into India by direct remittance, though it may be done to a certain extent by commercial speculators employing agents; but the freedom of settlement would, I think, have a most favourable effect on existing establishments. In the indigo factories of Bengal, the persons employed are often inferior in character to those who would have been employed if the system had been more liberal. It has become more liberal; but still there are frequently occasions in which the gentlemen

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men who advance the funds for the manufacture are obliged to employ men whom they would not employ, if they could, without restriction, send home for any one they desired to employ. I should think that there must be many that in such circumstances would have found their way to India, young men who have been in the West Indies, or who have been educated as farmers, merchants or manufacturers at home, superior to the majority of those who are employed in the Lower Provinces; possessing practical knowledge of a kind to make them useful in India, and prepared by general education, speedily to acquire the language of the country; whereas of those who now manage indigo factories, many are men who went out to India in very inferior situations, and some born there, without good character or sufficient qualifications. What is wanted is superintendence and direction, with trustworthiness, in the conduct of agricultural and commercial concerns; and for this purpose there seems to be great scope for men of education, good character, and industry. Every European of suitable qualifications, character and industry, who landed in Bengal, if befriended and supported for a short time, would, I think, become a capitalist by force of that character and industry; at the same time, speculators from home might also send out capital.

110. Are you aware of any difficulty that now stands in the way of a person of capital, or character, or connection, being prevented from going to India?—I believe the admitting them is made a matter of favour. I do not think gentlemen in Bengal understand that they can with any certainty write home to have persons sent out to them; and although licences have been very much more liberally granted of late, I do not think any man at home feels himself entitled to claim permission to go to India, on showing that he is able to pay for his passage to Bengal, and has the means of living there. In all cases, I believe it is made a matter of favour to let settlers go out. My notion is, that instead of its being a favour to allow an Englishman of education and character to go to India, his doing so should be regarded and encouraged as an advantage to the country; and I apprehend that the utmost liberality on the part of any government will not entirely remove the objection to the restrictions existing, although it may very greatly remove it.

111. You are of an opinion that there ought not to be an indiscriminate allowance of Europeans to settle in India?—My notion is, that in Bengal they should be allowed to settle indiscriminately. Some might go, unhappily for themselves, and perish, but the length and expense of the voyage would prevent many from doing so; and I do not think it is part of the duty of a government to keep men from running such a risk, if they think it is for their benefit; and in so far as the people of Bengal are concerned, I see no sufficient reason for restriction. In other parts of India there may be particular reasons for a contrary course; the new conquests on the Bombay side, for instance, stand in a different position; the Mahrattas, as I have said, are a conquered nation; the people are still comparatively strange to us. There are many chiefs whose characters have been formed under preceding governments. In Bengal we did not conquer the people; we merely set aside a government as strange as ourselves. The Bengalese have been under our dominion for nearly 70 years. In the largest portion, and every body having been bred up under our Government, the people are comparatively familar with our ways. There, generally speaking, I see no risk of preponderating evil; but before Parliament opens the whole of India, or of any presidency or province, it would be wise to ascertain from the local governments whether there are not particular tracts in which the settlement of Europeans should be restricted or prevented on political grounds. My own opinion, in regard to all the provinces immediately dependant on the Presidency of Fort William, is, that there need be no restriction. In the plains, particulary of Bengal, Behar and Orissa, which contain nearly 40 millions of people, there seems to be no reasonable ground of restriction except from motives of humanity towards the adventurers themselves, which I consider to be misplaced.

112. In one of your answers to the questions of the Board of Control, you have said that if Europeans of capital were to settle in India, they would produce the articles of agriculture cheaper than the natives?—I am not immediately aware that I stated the matter positively; I meant at least to put it as a point of inquiry, rather than as a positive opinion. At the same time, my impression is that cheapness would ensue.

113. You are aware that the habits of Europeans naturally, from the climate, are considerably

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considerably more expensive than those of natives under the same circumstances? —Certainly. It is only as superintendents that I conceive Europeans would succeed, not as labourers. But their superintendence, I think, would render the native labour much more productive; for although it is at present nominally cheap, it is exceedingly unproductive. Mr. Kidd, the Company's shipbuilder, considered, I believe, one European as equal, for his work, to six natives: it is a general complaint that the habits of the native workmen are lazy and irregular. But I have understood that at the establishment of Fort Glo'ster, in the neighbourhood of Calcutta, of which the proprietors hold an adjoining estate, they get labourers who remain fixedly with them, and who acquire superior habits of industry; and I doubt not, that by having a number of Europeans similarly settled, we should much improve the habits and condition of the native labourer; though physically he must always be inferior to the European.

114. You stated that the agriculturist pays at the rate of two per cent. per month for his capital, and that an European would give money on much easier terms. Are not, generally speaking, the zemindars, who possess our settled provinces, men of capital, who could carry the extension of agriculture to any extent they think proper?—A good many are men of capital, but many more are not. In general I should say, that, excepting rich men residing in Calcutta, the majority of the higher order of zemindars will be found to be spendthrifts, with no knowledge whatever of agriculture, and no care about it; thinking of nothing but extorting the utmost they can from the labouring tenantry. Such is my general impression of the character of the Bengal zemindars, not being themselves the owners of the land, but contractors for the revenue of land held by persons who claim a right of occupancy. There are doubtless exceptions.

115. What degree of education should you say they have generally?—The zemindars in the interior, in general, are very poorly educated. Those among them who are born to considerable estates have no very strong motives to educate themselves, or resist the temptations that beset them to indulgence in all kinds of pleasure. For the higher classes we have no situations of sufficient importance, to induce them to seek office from motives of honourable ambition. Indeed, the rank of office is not well assured to any native, and it has not hitherto been at all an object of ambition with the zemindars to enter into the public service. The responsibility of all offices open to natives is great, compared with the emolument; and the best candidates for office (many are men of exceedingly acute intellect) are usually very poor. Zemindars of rank generally avoid employment; and like most other men of rank, are too frequently given to vice.

116. State to the Committee what are the principal obstacles to prevent Europeans of character establishing themselves in various situations in India?—I think one great obstacle is, the necessity of applying for permission to the India House. It is partly a real difficulty, but operates still more to deter adventurers from apprehension of difficulty. No person now in Bengal can send for a young friend to superintend any new establishment. Another great difficulty is, they are not permitted to hold land. As India is an agricultural country, the refusal to permit them to hold land is a great bar, I think, to the extension of European adventure there. At the same time, I must say that my impression is, that it would be exceedingly difficult by any scheme, to get a sufficient number of Europeans to settle in India. But just in proportion as it seems difficult to get them in the desired number, it appears unreasonable to oppose any restriction to their going.

117. Is there any difficulty at present in the way of Europeans holding leases to the extent of 20 years?—Such leases can only be held avowedly under a resolution of Government, which imposes restrictions that have practically operated to prevent them from being taken to any considerable extent.

118. There was a period when the restrictions were removed, and the holding of land was opened to Europeans; did they take advantage of that period?—To a very small extent; the period was too short for the arrangement to have any effect.

119. What was it?—I think about a year.

120. When was it?—In 1828-29.

121. Was there any certainty of the privilege being continued?—I believe there was no certainty.

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122. Is not the state of the law, which permits any government to deport a man from the country, considered a very great obstacle to the settlement of Europeans?—I imagine it is in England; in India, I think most Europeans have practically learnt it is not a very serious obstacle. Upon those who have not had the experience of the general feeling of Government against enforcing the law, it may operate powerfully.

123. As the Company have the full landed revenue of the country, as every thing depends on the payment of that revenue, as the Government would immediately take possession of the land if that revenue were not paid, would it be possible for any individual holding land not in the permanent settlements, to borrow money on the security of that land?—In some of the districts in question leases have now been granted for 15 or 20 years, and no doubt money will be advanced on the security of that land. In places where it is liable to an annual varying and uncertain demand, it would be hopeless to offer it as security for money; but a 20 years' lease will enable owners of fields to raise money on their property. All depends on the limitation of the government demand.

124. Suppose that from the bad management of the farm, it pays merely the revenue of Government, or not so much, how would the person who has lent the money stand?—If the estate, on the security of which he made his advance, turns out good for nothing, he cannot recover his money from that estate, and he must probably lose his money.

125. In fact, the Governments in India, like the Crown in England, have a preferent claim over other creditors?—They must be first paid their rent.

126. The borrowing of money by cultivators of land; is that practised very extensively?—Very extensively, I may almost say universal.

127. Should you say that three-fourths or seven-eighths are cultivating with capital borrowed in this way?—I should probably say they were.

128. Do you include the money advanced by the Company?—I mean separately; it is not the practice of the Company to advance money to cultivators in the permanently settled districts of Bengal.

129. Exclusive of the transactions with Government, you think the proportion you have stated are cultivating the soil with capital borrowed at the rate of two per cent. a month?—Yes, I should suppose three-fourths.

130. What classes of persons are the lenders of the money?—Generally the village bankers, or those in small towns, who usually combine with the trade in money a trade in the produce; buying it in the first instance on advantageous terms from the producers.

131. Are they persons in easy circumstances?—Their circumstances vary; but they are generally, I believe, in easy circumstances; but it is not a profession that is very respectable. I never heard of wealthy bankers advancing to cultivators in Bengal.

132. Is it held to be discreditable?—I rather think it is; natives of much respectability object to trade in grain.

133. But the lending of money; is that also discreditable?—Not the lending of money generally; but the dealings I have spoken of with the cultivators. It is a sort of business which I think the higher bankers rather avoid; besides, it requires minute knowledge they do not possess, and which is possessed only by the bankers of the villages.

134. Does not that depend on the want of capital, and the necessity the person advancing the capital is under of taking grain in payment of his money?—Very much so.

135. Have no attempts been made, by means of local banks, to give facilities to money lending?—I am only aware of one such attempt. I was informed that Messrs. Alexander made an attempt to establish a bank at Bhauleah, under Mr. Ballard, then a surgeon of the place, who is now a partner in the house; but I understand it did not succeed.

136. Does the same rate of interest prevail among the shopkeepers and small dealers as among the farmers?—I believe they generally are in better circumstances, and do not pay the same interest.

137. Can you state for how many months in the year the advance is generally continued?—It depends a good deal on the crop. In sugar-cane the advance probably runs on for a year. They cultivate the sugar-cane in the spring of one year, and

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and collect it in the spring of the next. The grain crops are produced more speedily; for them they must generally possess the means of repayment in about half a year; but a great majority in Bengal seem to live from hand to mouth, and to be always in debt.

138. Do the cultivators use the money-lenders as commission merchants for the sale of their produce?—Not as commission merchants; but it is very generally a part of the bargain, that the produce shall be delivered to the money-lenders.

139. In addition to the interest, they get some commission on the sale of the goods?—The bargain in general is, to deliver at a certain price, which is always under the market rate. I have known an instance in which, when the market rate of sugar was 15, the deliveries of the cultivators were at 20; and they generally delivered all their produce at a price below the market price.

140. There is no legal limitation of the rate of interest in that country?—Yes, it is limited to 12 per cent.

141. How is it these transactions do not come under the cognizance of the law?—No party is interested in bringing them under the law; and if the law was enforced, the effect would probably be, that many places would be left desert. The cultivation is only at present carried on by the law being violated.

142. Would not the cultivator be better off if no such law existed?—I should think so, certainly.

143. Do you attribute the poverty of these persons to the want of industry, or to the portion of rent demanded being too great?—I think the zemindars in Bengal demand too much generally from the people; but they have been always poor, and they are content with poverty. To the mass of mankind, the same principle seems to apply in all nations; if content with poverty, they can hardly be made rich by any contrivance. The zemindars often certainly take advantage of the attachment which the hereditary cultivators have to their fields, to exact more from them than they could from other labourers.

144. Have not these persons a remedy, theoretically if not practically, against the zemindar?—Theoretically, they have a remedy for wrong, but it is not, I fear, practically of much use. If they were united they might possibly defend themselves; but they are not true to themselves: their leaders are often induced to support the zemindars by some special advantage, and the rest follow or are forced to submit.

145. Is it not one of the advantages expected from the settlement of Europeans, that the habits of indolence of the natives would be changed to habits of industry, approaching those of Europeans?—The more they communicate with Europeans, the more likely are they to adopt their habits. I think the common labourers in Calcutta are decidedly superior to the common labourers in the interior,

146. What has been practically the result where indigo planters have settled in a district; has the effect of the encouragement of the cultivation of a particular produce, indigo or sugar, been to release them from their thraldom or not?—I cannot say I remember any particular case. The general opinion was, that wherever indigo planters had settled, the people were better off by getting better employment.

147. Is there any intermediate stage, after the communication between the Europeans and the natives has gone to some extent, in which the natives fall into that state of dissolute habit that uncivilized people generally do before they become improved. Have the people of Calcutta, employed among Europeans, fallen into a demoralized state from that communication?—I think, and I believe it to be the general opinion, that there is a good deal of demoralization in Calcutta. I attribute much of it to the Supreme Court and the system of law established there, which, in its practical operation, seems to hold out much temptation to falsehood, and fraud and litigation. A great capital and seaport is not favourable to morals. But our servants, those I mean who have fixed situations, are, I think, improved rather than injured in morals by their intercourse with us. Moreover, I cannot consider the natives an uncivilized people.

Sabbati, 25° die Februarii, 1832.

THOMAS HYDE VILLIERS, ESQ. IN THE CHAIR.

II.
FINANCE.

Holt Mackenzie,
Esq.

25 February 1832.

Holt Mackenzie, Esq., called in; and Examined.

148. DO you think the establishment of legislative councils, and of a fourth presidency and government establishment to superintend the whole, as has been recommended, would lead to any increase of expense; and can you state to the Committee any considerable reduction of charge likely to be made, in addition to those included in the estimate of 1830-31?—As to the establishment of a legislative council, it does not appear to me that that measure ought to be attended with any considerable expense; assuming, as I do, the intention to be to employ as members of it, persons already holding office; but, of course, I cannot answer the question with precision without knowing the constitution likely to be adopted. Supposing the suggestions of the Bengal government to be followed, I do not anticipate any material increase of expense from the measure. In respect to the suggested change in the constitution of the Indian governments, I have already ventured, under the orders of the Bengal government, to put on record my notions of the plan that should be followed. The financial result of the scheme, which provided for a governor-general and four subordinate governments, under lieutenant-governors, is a saving of more than 100,000 *l.*, instead of any increase of expense. The particulars will be found in a Minute, dated 20th July 1830, written by me, as a member of the finance committee, which I have already mentioned.

149. What should you propose as the seat of the central government of India?—Ordinarily Calcutta; but I suppose that the Governor-general, being entirely released from the details of any particular presidency, would proceed to any port of India in which his presence might be most necessary. Calcutta is, I think, the natural capital, if we must have a capital.

150. Have you taken into your calculation, in a financial point of view, the expense of the Governor-general moving from place to place?—Yes, that was all taken into the account.

151. How has the business been conducted in Bengal during the frequent absence of the Governor-general in the provinces of late?—The political business has been almost exclusively conducted under the immediate orders of the Governor-general. The detailed business of the other departments has been left chiefly with the Vice-president in Council.

152. Would you contemplate that he should do so in future?—My notion is, that the creation and adjustment of political relations should belong exclusively to the Governor-general and his Council: that the regulation and distribution of the army should likewise be entirely in his hands, there being one army for all India; and that all legislative enactments should require his express sanction; but the general features of the scheme are explained in the Paper to which I have referred. To return to that part of the question which refers to the reductions which may be made in addition to those included in the estimate of 1830-31, I beg to state that there are items recommended for reduction in the reports of the finance committee, independently of that which depends on the change of government, amounting to about 730,000 *l.*, none of which, I apprehend, can be included in the estimate of 1830-31; but before I could venture to speak with absolute precision upon this subject, it would be necessary to refer distinctly to the dates of the several suggestions, and the orders of the government thereupon. A report, containing the necessary information, is, I understand, under preparation. I believe, however, that certainly not less than 730,000 *l.* will be found to be the amount of reductions recommended, in addition to any savings that can have been calculated upon for the year 1830-31. It may be further proper to observe, that the officers of account at the India House cannot, I believe, take cognizance, under the general rules on which I understand them to act, of anything not actually ordered, whereas the sum I have above mentioned includes all that the committee thought practicable, whether adopted or not; and in what I have said I would not be understood to put my estimate against theirs as implying inaccuracy in the latter, since, as I have already stated, the estimates of the officers of account are, I understand, prepared on the avowed principle of taking credit only for reductions actually ordered, without

out reference to prospective arrangements under discussion; but the case being so, it would seem to be advisable that reports should be prepared in the different departments explanatory of all arrangements under consideration which may be likely, in a material degree, to increase or decrease the charge, for otherwise I should apprehend the estimates furnished by the officers of account will not completely meet the views of the Committee.

153. Would those reductions leave the government still efficient; and, if made, would they leave a surplus revenue?—We thought they would leave the government quite efficient, if the principle of substituting native agency for European were duly applied; and if carried into effect, I think that would establish a sufficiency of revenue.

154. Have you considered what portion of that reduction of 730,000 *l.* would be immediate, and what would be only prospective, inasmuch as there would be compensation to be made to the officers reduced?—I cannot immediately furnish a statement to that effect. The principle generally followed in India has been only to effect the savings as the offices lapsed; but they do lapse there very frequently, the service consisting of a limited number of gentlemen, of whom the seniors are progressively returning to their native country, promotion and change of office consequently occur much more rapidly than in this country, independently of the insalubrity of the climate, which must also tell; and, therefore, I have no doubt that the government, if it take advantage of all such opportunities, might secure the proposed savings at an early period; but it would be difficult to calculate the time precisely.

155. Have the government in India concurred in those reductions recommended by the finance committee?—I am not immediately aware to what extent they have or have not, having left India before they passed final resolutions on the most important of the committee's suggestions; but the information may doubtless be obtained from the records which have been transmitted from India.

156. Perhaps you are aware that the officer of account is the auditor of Indian accounts, and therefore every alteration, be it in whatever department it may, must come under his view?—Yes, I am aware of that; but I intended only to remark that he could not regularly take cognizance of arrangements merely suggested, and under discussion.

157. You say it was necessary to call on each department for the various expenditure and reductions in those departments; are you aware that all expenditure and reductions come under the auditor of Indian accounts, and that therefore there is the whole brought into one focus?—I am aware of the circumstance stated, but my suggestion did not refer to what was actually brought within the auditor's scope, but to measures under discussion and likely to occur, of which he could not take cognizance, according to the principle which I understood to guide him.

158. Are you aware there has been a Report called for on Indian affairs, in which the effect of all those recommendations which have been adopted will be taken into account?—I was not aware that it went to that extent.

159. Have you any further reductions to suggest?—Of the provincial battalions several have been ordered to be disbanded in the year 1831, which cannot of course come into the estimate of 1830–31; and there are other savings in the military department, the amount of which I cannot immediately state, which will not occur until after the expiration of that year.

160. At what rate do you convert the rupee into sterling?—I am doing it now at 2 *s.*, as the most convenient rate of conversion. There is a further saving of 30,000 *l.* which might, I conceive, be effected by arrangements suggested in a minute, which is recorded in the proceedings of the financial committee of Calcutta, dated the 1st October 1830. But this and several of the other reductions I have referred to being consequent upon extensive and important changes in the system of judicial and revenue administration, it must rest with the Committee to say how far they can calculate upon them in estimating the future adequacy of the revenues of India. My own conviction is, that the proposed measures are practicable, but I believe that opinion to be opposed by persons of very good authority.

161. You state the amount of reductions at 760,000 *l.*, upon what total amount of charge is that reduction supposed to be effected?—I refer to the estimate for 1830–31, in which the civil charges are stated at 7,607,500 *l.*

162. Do you refer to the estimate given in 1830–31, prospective for 1834?—No; I refer to the last estimate received from India.

163. Have you seen sufficiently minutely on what that estimate is made, to know whether they have not taken into their consideration some of those reductions?

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tions?—I go upon the fact, that the estimate, being confined to the year 1830–31, can include no reduction that is to take effect after the 30th April last; and referring to the several recommendations of the Calcutta committee, I have not taken credit for any items of saving effected before that period.

164. Are you quite certain on what data that estimate of 1830–31 has been made?—I only know what appears on the face of statements themselves; but as I have already said, the estimate being limited to the year 1830–31, which expired in April last, cannot include any saving, even though ordered, which will not take effect before the 1st of May 1831.

165. The judicial and revenue alterations have taken place and are going on in effect at this moment, therefore the 30,000 *l.* may be, in a certain degree, calculated upon, may it not?—That saving was proposed in a Minute regarding the revenue and judicial establishment of the three Presidencies.

166. Not the peculiar judicial system of Bengal?—No.

167. Have you any estimate of the charge as it will stand after your reductions are made?—I have not prepared any such an estimate; but it can be made by deducting the sums mentioned from the charge exhibited in the estimate before the Committee.

168. Are there any items of extraordinary receipt included in this estimate of revenue?—I see none, excepting the payment from the Burmese, under which head is a receipt of 60,000 *l.*

169. You have recommended that the army should be transferred to the Crown; do you think that any material reduction of expense would be effected if such a measure were adopted?—I can only give a general opinion; I think a reduction ought to be the consequence of the transfer. In the first place, looking to India alone, I should think the necessity of having a double staff would cease. There is now a King's adjutant-general and a King's quartermaster-general with establishments. I should suppose also, that the supply of stores being managed as part of the national concern, there ought to be a saving, since there must probably be some unnecessary accumulation under the existing system, a separate government naturally providing for its own wants more liberally than would be thought necessary in a colony depending on supplies from the King's Government. Then, if the officers of the Indian army retained their rank at home, there might possibly be a saving in the retiring allowances; and some establishments in this country might probably cease.

170. What do you mean by rank?—I mean that if officers of the Indian army could be brought into command in Europe, some of them could probably be employed after their return; but the question is one which cannot be answered with any approach to accuracy without having a distinct scheme before the Committee. My remark referred chiefly to the probability of decreasing expense, by getting rid of double establishments both at home and abroad, and by the more economical supply of stores.

171. Are you aware of the present expense of a King's regiment, as compared with the Company's?—Yes; but I had no idea of using Europeans instead of natives.

172. As regards the Europeans, you are asked whether the establishment of officers in a King's regiment is much greater than in a Company's?—Yes.

173. Is not a large proportion of the expense of an army the expense of its officers?—Yes, certainly; especially in India.

174. Would you contemplate that being placed on a large establishment, the Crown could reduce them to the Company's establishment of officers?—I should have officers appointed to the different descriptions of corps, according to their several wants, with a view to their discipline and efficiency for the service to be required of them; but the financial result of any change cannot be advantageously investigated until all the details of the scheme are completely digested.

175. Do you think, theoretically speaking, that the situation of the two services in India has not sometimes acted beneficially upon each other, as a kind of spur to zeal and emulation?—I am not aware how far the case has been so; military men probably can alone answer the question; but I should conceive that troops of the two services will act best together when they act entirely as servants of the nation, and think of the honour of England, without any separation of purpose.

176. Does not the separation of the two rather tend to lessen the danger of those military combinations, which have been frequently very serious in India?—I should not attach much importance to the circumstance, though it certainly may have some effect.

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177. Where those have taken place, have they pervaded the two services together, or been confined to one?—I am not aware of their ever having pervaded the King's service.

178. How is the supply of stores to be made a saving by armies being joined under those circumstances?—My notion is, that if the King's arsenal were regarded as the great storehouse of the whole empire, the Indian government would not think it necessary to keep so much in store as they have done, especially of those articles for which there is no immediate demand.

179. Do you consider that England is to be the principal storehouse for India? Yes, in so far as the distance may allow. And at home there ought apparently to be a saving, since there would, I suppose, be no necessity for a separate establishment to purchase and examine stores. The establishments of the King's Government could, I imagine, perform the duties with little or no additional expense beyond the pay of a clerk or two. The Committee, however, will observe that I have avoided stating any saving under this head, because I am not able to submit to them any scheme for effecting the change, in a precise shape, which must precede financial calculations.

180. The supplies to the King's troops and the Company's troops, with all the military stores connected with the army in India, are all furnished by the Company, and at the expense of the Company, are they not?—Yes.

181. Would it not be possible to concentrate under one management the whole of that, and to derive every possible economy from such concentration, without altering the different relations of the Crown and of the Company, as respects the command of the army?—There appears to be no impossibility in the arrangement stated; but in general, where different authorities under different heads are called to act together, there is danger of embarrassment.

182. If the whole were under one authority, as it regards the materiel supplies of the army; leaving the separate authority, as respects the command of the army, would not that be practicable; could not every economy by some regulation of that kind be attained?—I am not immediately prepared to answer that question. It is certainly true that there might be a partial union of the two armies, though a total one were not thought expedient. Thus the artillery might be entirely the King's, without the other arms. So as to the engineers. But I should apprehend embarrassment from having different parts of the army under different heads.

183. Could not everything referring to the materiel of the army, be brought together under the same management, without touching on the military command of the army?—Certainly it might; but whether it would be advantageous to do so, I am not prepared to say, without seeing the whole bearing of the question, and especially considering how far the officers in the military command must influence the demand and supply of stores: but it does not appear to me that there is any insuperable objection to such an arrangement.

184. Have you any reason to suppose that India might supply herself more with military stores than she does at present, and derive less from England?—In the present state of the Indian markets I do not think that much could be done. I believe the attention of the Indian government and of the home authorities has been given to the subject: but probably if it were taken up decidedly as an object to be attained, and encouragement given to local manufactures, more might be done.

185. Are you aware that in several instances great encouragement was given to local manufactures for military purposes, and that unfortunately they did not succeed; and that that was attended with a considerable loss of money to the Company?—I was not aware of that fact. And indeed I consider the true foundation of all such encouragement to be that of the settlement of Englishmen in India; were they numerous, I think economy in the supply of the army would be the result. Thus the article of gunpowder was long comparatively dear. It is now, I understand, made at the rate of 14 rupees for the barrel of 100 lbs., which I apprehend to be cheaper than it is made in England. It once, I have understood, cost 40 rupees.

186. You have said that the settlement of Europeans would improve the revenue: how do you think it would affect the charges on the revenue?—I see no reason to suppose that it would immediately have any considerable effect on the charges.

187. Prospectively would it have?—Possibly the first effect might be some increase of charge, but ultimately I should not expect an increase of expense.

188. How should there be an increase of expense?—I think every new European settler

settler would be likely to occasion some increase of business and correspondence with the government officers.

189. You speak of judicial business?—Yes; and the occupation of time would, in a degree, operate as an expense: but that would be in proportion to the number, and would be trifling, I should think, if we exclude from consideration the effects of increasing wealth and commerce, which would of course more than yield an equivalent for any increase of establishment they might render necessary.

190. Is any considerable proportion of the expense of the civil government, as connected with the judicial system or the police, required by the relation between the European and the native, or between native and native?—The King's courts were established, I apprehend, chiefly in consequence of the relation between Europeans and natives; but I do not think the establishment of such courts arises necessarily out of that relation: conceiving from what both classes of judges do, and are disposed to do, that there is no sufficient reason for the distinction drawn between the King's and Company's courts. Both should be equally regarded as servants of the British nation. Except the King's courts, and the police immediately under them, I am not aware of any other establishment arising out of the relation between European and native; and, as far as I can judge of the extent to which the technicalities of English law need be introduced into India, I do not think that the appointment of tribunals distinct from the general judiciary establishments of the country is indispensable as a consequence of that relation.

191. You do not consider that it would necessitate any considerable increase of judicial or police establishments, if there were a considerably increased number of Europeans scattered over the different provinces of India?—I imagine, that if the numbers were very considerable there must be additional establishments, but, then, my impression is, that there is little chance of there being such a number as to occasion that necessity. In proportion as the country gets rich, and as commercial transactions multiply, business must be expected to increase; and judicial establishments, for the decision of civil cases, must probably be multiplied. At the same time I think many causes, both of crime and of litigation, may be expected to cease, when we become more acquainted with the people and they with us, through their enlarged intercourse with our countrymen in the ordinary transactions of life. At present, it must be allowed that we know comparatively little of them, and they comparatively little of us, out of the limits of the Presidencies, and the circle of official business. Upon the whole, looking both to the extent of business to be provided for, and to the means of obtaining the agency required to transact it, I should not anticipate an increase of expense from the freer resort of Englishmen to India, rather the reverse.

192. You do not apprehend that the habitual respect of the natives for Europeans, and the occasional assumption of authority and power on the part of the European, might be productive of collision to an extent to require increased protection on the part of the government?—I have no serious apprehensions on that head, if justice be done to all parties. Indeed I apprehend that the number of Europeans likely to resort to India will be too small to have any material effect, directly, on the general conduct of affairs, though it may be large enough to act very importantly on the productiveness of the country, and especially as instructors of the natives in arts, and commerce, and agriculture, to which men of consideration and talents among the natives do not now turn their thoughts. And in proportion as Europeans do go to India, and successfully establish themselves there, I should expect that their presence in the interior must operate beneficially in facilitating the administration of the country.

193. Do you know the opinions of Lord William Bentinck upon the subject of the settlement of Europeans in India?—His lordship's opinion is to be found recorded in Minutes, dated, respectively, the 30th May and 8th December 1829, and in the Revenue Letter from Bengal of January 1830. I have always understood from him that he considered the free settlement of Europeans to be likely to be very advantageous to the country.

194. Do you know the opinion of Sir Charles Medcalfe?—Sir Charles Medcalfe has also recorded a minute upon the subject, and has joined in the despatch which I have mentioned. It will thence be seen, and I know his opinion to be decidedly that, without the settlement of Europeans, India can never be to England what it ought to be. He goes, I believe, so far, at least so I understood his expressions, as to hold that there is little chance of the solvency of India, unless the settlement of Europeans be extended. And in the minute to which I have referred, the

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the matter is, I believe, treated as one financially of great importance. I should lay the more stress upon Sir Charles Medcalfe's opinion, because I think he has a very strong sense of the perils that beset our Indian government; and he has had experience in various quarters, and in some of the most troublesome parts of India.

195. One of the objects you had on Thursday appeared to be to reduce the European courts of justice, and substitute native, both in an economical view, and as being superior, in your opinion. Do you think the native courts could take cognizance of any dispute between an European and a native, or between two Europeans?—I think they could. And it may be right to observe, that I do not confine the term natives to Hindoos or Mussulmen.

196. Do you think that, without any advantage they would derive from the improved intelligence of Europeans among them, they could be at once trusted with cases of that description?—I believe that, with due encouragement, men enough might be immediately found, adequately qualified to do all that need be required in regard to such cases, but certainly not so well qualified as we may expect them to become hereafter; and I always suppose the native judges to be subject to the control of an European judge.

197. Have you read the answers of Ramohun Roy to the questions sent from the India Board to him?—Yes, but I do not bear them now in mind.

198. Do you consider that the honour and emoluments attached to the situation of judges, to which you allude, would be a strong inducement to that integrity of character requisite for that elevated situation?—I think, with a comparatively moderate salary, the government might get native judges who would well discharge their duty; and that it is in fact very much a question of emolument and station. Those from whom we require important and responsible functions must be paid liberally, and they must be treated as gentlemen: if paid liberally and treated as gentlemen, I have not the least doubt that the native judges will be found fully capable of discharging their duty. Even now the head native judges are well esteemed. And long ago, when Benares was under a resident, the experiment of liberal pay and suitable rank was for once tried. The native judge there, under Mr. Duncan, was remunerated liberally, rather too liberally perhaps; he got 2,000 rupees a month. And he is still, I understand, remembered with great respect, being indeed considered as good a judge as the country ever had. There must, I think, for the present be a court with an English judge in every district. In the course of time many of these may possibly be discontinued, and the zillah courts, as they are called, might be filled by natives or country-born gentlemen, or if Europeans were settled there, by their children; but in now considering the establishment required for India, we must I conceive provide an English judge to control the native judges in each zillah or other considerable division of the country.

199. Do you think an English gentleman could establish himself in the Lower Provinces, and that if his generation were to continue there, that his family would ever become Bengalese, and that they would maintain anything of European feelings or customs?—I think it is possible; but I should not expect that many English gentlemen would stay after having the means of returning home; but some would stay. The children of many would stay, if attached to the soil by property in land; how far they would have European notions would depend a good deal on how far they were treated as Europeans. Their character must be modelled by the government which rules them, though other circumstances will doubtless influence it.

200. Do you believe that the expense of the college in England might be saved, without any detriment to the public service in India?—I think so; I myself attended it, and I derived very great benefit from it, and I have the highest respect and affection for the gentlemen who belonged to it; but I do not think that I acquired anything there that I might not have acquired elsewhere, if required to do so. We have lately had occasion to compare gentlemen from Hayleybury with those sent out under the late Act without passing through the Company's college, and I must say, as far as my knowledge goes, the latter were not found in any respect inferior to the former; and, on the whole, I have not the slightest doubt that, the service being a very desirable profession, any desired amount of qualification in point of talent and knowledge may be obtained, without the government's being at any expense in communicating it.

201. If examinations were required of all persons appointed to India, would not competent persons be found, and if so might not a very considerable saving be made in point of expense?—Yes; but I should require still higher qualifications than have yet been demanded.

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202. With regard to the military college, would not the commissions be a sufficient reward for persons to qualify themselves for obtaining those commissions; and might not the expense of the military college also be saved?—I should imagine so.

203. Have you ever visited Addiscombe?—I have not.

204. Have you particularly considered the subject?—Yes, but as a civilian, not particularly acquainted with military affairs; and the more I have considered it the more I have seen reason to conclude that the seminaries in question might be done away with.

205. You have stated your opinion with regard to the education of the civil servants of the Company; has the opinion you have stated, that the college could with advantage be dispensed with, been the prevailing opinion of those persons in India with whom you have generally conversed?—I think it has, though I cannot immediately recal to mind many gentlemen with whom I have conversed upon the subject; but I believe the general impression to concur with the opinion I have stated, and that what are called Parliament men are in no degree inferior to others.

206. Is that the opinion of the generality of college men also?—I think it is; and although there are some gentlemen who take from England a considerable knowledge of the native languages, I do not think there is much importance attached to the circumstance. Were I to speak from my own experience I should say, that the languages are so much more readily acquired in the country and among the people, as to make it undesirable to give much time or attention to the acquisition of them here; and private teachers will I doubt not be found if wanted, a knowledge of the Eastern languages being now comparatively common.

207. Is there not great danger of young men remaining in Calcutta, not inclined to study, getting into great expense, and ultimately being obliged to be sent back?—The danger would be comparatively little if a proper selection be made at home, and high qualifications be required; but I have always had the opinion that no one should have been allowed to remain in Calcutta one hour after it was seen that he was not availing himself of the advantages of the college there. That college, also, I consider to be unnecessary.

208. Are you aware that two gentlemen have been recently sent from Calcutta, one a Parliament gentleman, and the other a college gentleman, who were found incompetent, in point of qualification, to engage in the service of the Company?—Yes, I am; and therefore it is that I should require higher qualification than has been yet required. I would also add more years: they have been sent out too young, in many instances.

209. In reference to what you said in objection to Mr. Melvill having stated the 1,300,000 *l.*, the balance of account with the King's Government as a charge upon the territorial revenues; are you aware that that sum was applied to the discharge of a portion of the loan made in 1812, by the Public to the Company?—Yes, I am aware of that, and I believe I mentioned that I thought the two transactions should be kept distinct.

210. Are you aware that the Act of the 52d Geo. 3, c. 135. s. 11, provided that the payments, in respect both of principal and interest of the loan of 1812, should be "considered to be a charge upon the revenues," and that the Act of the 3d Geo. 4, c. 93, s. 4, expressly provided that the balance of 1,300,000 *l*, should be considered "to be a charge upon the revenues;" and is it not therefore clear, whatever may be the merits of the question as a matter of account, that Mr. Melvill, in stating the balance as a charge upon the revenues, has followed the strict provision of the law?—I am aware of the provision in question. But I should interpret that Act as meaning that the loan should be a charge upon the territorial revenues, as distinguished from the commercial funds of the Company; and therefore, although it is entirely proper to charge the territorial funds with the payment of the loan, I do not understand the Act as prescribing the precise mode and head of account under which it is to be brought. I should think the Act would have been fulfilled by bringing it to account as a debt discharged, and this, the principle on which other issues are accounted for, does, I conceive, suggest. If the Act shall be interpreted to prescribe that the sums disbursed or set off in liquidation of the loan shall be included in the charges of the year as balanced against the revenues, and not to permit them to be brought to account as issues for the payment of debt, then Mr. Melvill had no option, in so far as that transaction is concerned.

211. If the 1,300,000 *l.* be credited to the territory, as Mr. Melvill stated it to have been (5807); can it make any difference in the balance-sheet whether that

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that sum, having been applied to the discharge of debt, be so stated, or as a charge upon the revenues?—I should imagine not, if the accounts of the home and the India concerns have been balanced together; but I have not seen any such adjustment.

212. Supposing all the revenues and charges of India to be correctly ascertained, and that the result should show a deficit less than the amount which India may have derived from debt incurred, or from the assistance of commerce; should not the excess be accounted for in the assets; and do you imagine that Mr. Melvill meant anything more than that when he spoke of 885,907 *l.* as remaining to be accounted for on the assets?—I can hardly presume to speak to Mr. Melvill's meaning. I think it is extremely likely that he meant it would or ought to be found in the assets; but I must observe, that until the accounts of the whole concern are balanced, it is uncertain whether the amount will be found in the assets; because, as I have already remarked, if, during the period embraced by the accounts, the Company's government in India advanced for the service of the Crown more than the Crown admits in favour of the home account, there must be a balance to be added to the charges which would disappear from the assets, and *vice versâ.* The sum in question may therefore turn out to be not an excess of receipt to be added to the assets, but a loss to be added to the charges; or the excess of receipt may prove to be still greater, if the sums drawn from the Indian treasuries during the period in question, as advances on account of His Majesty's Government, be less than 1,300,000 *l.* But until the account-current of London and Bengal is adjusted, it is impossible, I apprehend, to say absolutely that the sum of 885,907 *l.* will appear upon the assets.

213. It is necessary, to make a correct account, if the East Indian revenues shows a deficit beyond what it has received under other circumstances, that that should be accounted for in some way so as to show a clear account?—Certainly.

214. You have stated that your objections to government being traders are very strong, and that you are of opinion they should discontinue to trade in India; will you state to the Committee what your principal objections are, and what inconvenience the private traders have found from the competition of the Company being themselves traders?—The first objection I have is, that the government of India has quite enough to do in the political management of the country, without having any concern with commerce; and that I believe they never have paid and never can pay that attention to the commercial affairs of the Company which they ought to pay in order to trade to the most advantage. Then in the interior of the country, although the regulations of government and the constant injunctions of all authorities at home and abroad be directed to the abolition of all unfair advantages, it strikes me as next to impossible that such orders or rules can practically be enforced; the commercial agents as a part of the governing aristocracy of the country, must, whether they will or no, have an influence that does not belong to private traders. Every peon they employ must, in some degree, have a similar influence, and I should think it therefore utterly impossible, even although the regulations should be as strict as words can make them, against any unfair advantage, that a private trader can go into a district in the immediate vicinity of the Company's factory on a footing of equality with them. There cannot be fair competition. If the government agent be a man zealous for his work, he must push his authority beyond its due limits; and if he is an idler and careless about his work, the government must, of course, lose. In both ways I apprehend the system has been found open to objection. My recollection is, though I cannot speak with precision to the facts, that the price of the important article of silk was run up far beyond what was reasonable in consequence of mismanagement and the want of sufficient control over the commercial agent's proceedings; and this in a degree that could not have occurred with private traders. I believe the Company's trade in that article does injuriously impede private adventure. Generally, indeed, the objections to the government trade in the interior strike me so strongly, that I feel I cannot possibly do justice off-hand to the impressions I have regarding it. Even their purchases in the Calcutta market, though far less objectionable, are, I conceive, open to serious objection on commercial principles. The private trader does not know on what he may reckon. The government may come one year with 700,000 *l.* to purchase indigo, and another year, perhaps, purchase nothing. The uncertainty of the amount with which the government, looking to remittance not to profit, may come into the market, must operate to derange private transactions; though the purchase of the article be conducted on perfectly fair terms. I think that all Government trade

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trade must be a monopoly; and that the moment it ceases avowedly to monopolize it should cease to trade at all. Whether it should monopolize is another question. It has in Bengal long ceased to claim a monoply in its commercial capacity, and I think it should long ago have ceased to trade in the articles not included in its territorial monopolies.

215. Do your observations apply to the manufacture of saltpetre, opium, sugar, salt and other articles, as well as the purchase of silk?—The manufacture of opium and salt is conducted with a view to revenue, not trade. My opinion is, that of the suggested changes in regard to those articles, there is none that would not involve a large loss of revenue. In the salt department, I do not think we could, by means of an excise, collect the same amount of net revenue as is yielded by the public sales. On commercial principles, I fully admit that there are strong objections to the existing system: but then comes the farther question of the mode of raising the necessary revenue. On the whole, my impression is in favour of maintaining the existing system of monopoly with a view to the revenue. If the salt trade was open, I should at once hold it utterly absurd for the Company to trade in it.

216. In opium the Company has an exclusive trade?—Yes; and from that source also they derive a very large revenue; the excess of the sale prices beyond the first cost constituting such a tax as I should think it hopeless to get by any other device; and though, commercially speaking, there are strong objections to the system, yet we must set against that, the necessity of the revenue; and my belief is, that the same amount of revenue cannot be otherwise got.

217. You have stated that you think salt and opium may be continued monopolies for the sake of revenue; are there any other articles in India that come under the same class?—I believe there is a tobacco monopoly under the Madras government, but I cannot state the particulars: there is none under Bengal.

218. As a manufacturer, do you consider that they manufacture cheaper than they could purchase their gunpowder?—I have little doubt that they long paid for gunpowder more than they need have done, if the country had had a considerable number of intelligent men in it to compete with the government manufacture; and though, as I have said, the article is now comparatively cheap, probably the same thing is still true. The purchase of cotton for the China market I consider to fall under the same rule as the purchase of silk, though not open to the same degree of objection, because the trade is comparatively free. But I should conceive that dearness or inferiority of quality must, in the long run, be apprehended as the consequence of all commercial transactions in which the government engage; knowing, as I do, that the commercial concerns of the Company have occupied very little of the attention of the government, contrasted with the largeness of the sum which has been laid out.

219. And contrasted also with the attention which was paid by individuals to some branches of trade in the different businesses coming into competition?—I should imagine so.

220. From your own knowledge, are the establishments in the different parts of India in which manufactures are carried on, on a scale of more expense or less so than those of private individuals who come into competition with them?—I am not immediately aware of the expense attending the establishments of Europeans in the interior; my persuasion is, that all articles produced by natives, as cotton is, would be brought to Calcutta, without the intervention of any European, if wanted there, and the native establishments are all exceedingly economical.

221. When the government there are about to purchase indigo to the amount of 700,000 *l.*, do they advertise for the whole amount they mean to purchase, or employ agents secretly to purchase the quantities the agents may consider consistent with the interests of government?—The amount to be purchased is always kept secret, or intended to be so.

222. What is the agency under which they buy?—They advertise for tenders of the article wanted to be delivered to their commercial officers in Calcutta, whose duty it is to take the lowest tender, reference being had of course to the quality of the article, which in the case of indigo varies considerably.

223. Are they not obliged to mention the quantities to be delivered?—No, any quantity may be tendered; and the Company's officers have the power of taking or rejecting absolutely.

224. Does the Company reserve to itself the power of taking any quantity that it may choose to name, and reserve also to itself the power of limiting the quantity to any number of hundred weights, however small?—It reserves to itself the power

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of taking any portion of the indigo tendered, paying the sum demanded for the same, and of rejecting any tender at the discretion of the officers employed. The amount to be ultimately taken is not divulged.

225. Does each individual who tenders, in the tender specify the quantity he is willing to supply at the price?—Yes; and without being pledged to anything beyond that.

226. Is not the uncertainty of the Company's demand one reason which you have for thinking they never can conduct their trade with profit?—I think there is some force in that objection, in so far as regards the supply of the market, for the advantageous regulation of which a steady demand seems to be very desirable; and anything which renders the demand unsteady and uncertain must, I should think, operate with prudent men to cause the market to be supplied at a higher rate than if the demand they had to meet were free from such uncertainty. In so far therefore as the Company's arrangements cause uncertainty, they are likely, I conceive, to enhance cost; but as that enhancement of cost will affect all speculators equally, it does not occur to me how it should interfere with the Company's profit on their immediate speculations; although, therefore, steadiness of demand be very important to the general commerce of the country, and therefore to the Company as its rulers, I am not prepared to say, that unsteadiness of demand will occasion a loss to them in their commercial dealings.

227. Are you not aware that when the Company come into the market for large purchases of that kind, private speculations are immediately lessened, and that consequently they purchase at a higher rate than the average of the market for one or two years?—I think it is very likely that they frequently purchase at too high a rate; but I cannot say that I have been able to trace the effect to that cause.

228. Have you never heard that cotton has been often purchased in the interior of the country by the Company's agent, and landed at Calcutta, at an expense of 25 rupees, when the article was selling at 15 or 20?—I cannot charge my memory with the specific sums. I believe cases will be found in which the Company have paid for cotton beyond what they should have paid.

229. Was not that from the abuse of a particular individual?—Probably in a great measure so; but a more than ordinary risk of such abuse seems to be inherent in the system.

230. You state that opium yields an immense revenue, and that you doubted whether the monopoly can be taken away without a loss of the revenue; you have already stated that the market of China, the principal outlet, is supplied by Malwa and Turkey opium?—It is.

231. Are you not afraid that the profit derived from opium in Bengal, may be perhaps influenced by Malwa and Turkey opium coming in competition in the China market, and would not that rather seem to call for a reduction of that heavy duty on Bengal opium, than to keep it up as proposed for the purpose of revenue? —I would not propose that the tax should be kept up at the rate which has hitherto prevailed. On this subject I beg to refer the Committee to a letter of the finance committee in Bengal, in which the necessity of a large extension of supply, coupled with a smaller price, is very decidedly urged. It is indeed clear, that the monopoly profit in Bengal must be measured by the price at which a supply of the drug can be drawn from other quarters, and I think it essential for the security of the opium revenue at Calcutta, that the supply should be considerably increased, and the sale price of course reduced, which is equivalent to a reduction of duty; but I still think that the cost of opium produced in Malwa and brought to Bombay, and the cost at which Turkey opium can be obtained, is such as to leave a balance very much in favour of the produce of the Bengal provinces; such a balance as could not be collected in the form either of an excise or transit duty. And although I anticipate a considerable reduction in the rate of tax, it does not therefore necessarily follow, that there will be a reduction in the amount of revenue.

232. Could not the revenue upon opium, whether a transit duty or excise, or in whatever shape it may be collected, be collected consistently with liberating the export trade from any duty whatever?—If an excise duty were collected, I presume the export would be liberated; if a transit duty in the interior were levied, I suppose the export would also be free on the production of a pass showing that it had paid that transit duty; but I do not think there would be the same amount of revenue collected by any such scheme. The object ought, however, to be kept in view by the local government, and as the rate of tax becomes moderate, and the

Holt Mackenzie, Esq. the sale extends, a change of system may become easier. As far as the commerce of the country is concerned, I think the monopoly is a very great evil.

25 February 1832. 233. Contemplating that the Company shall cease to manufacture, or to purchase any article for remittance to England, do you consider that there will be any difficulty in paying for the advance made to the territory in England, by bills or by remittance of bullion, or how would you propose to repay England for the advances made?—My opinion is, that there ought not to be any difficulty in remitting the supplies, provided the funds exist.

234. What do you mean by if the funds exist?—If the revenue of India be sufficient for the charges both there and at home. Whether the amount for which India appears hitherto to have depended upon England shall be paid from the profits of the Company, I take to be quite a distinct question from that of remittance. In order to remit a certain amount I do not think it can be necessary for the Company to trade.

235. Suppose England to require two millions and a half brought annually from India to pay territorial expenses in this country, do you imagine there would be any difficulty in obtaining bills, and making remittances of bullion to that amount?—I should suppose that the facility of remittance by bills must depend on the course of trade. The discontinuance of the government trade in India, and the freer settlement of Europeans there, would, I think, cause commerce to improve, so that not only there would be no increased difficulty, but we may expect additional security and means of remitting. The goods imported by the Company must, I conceive, take the place of goods that would be imported by individuals. On the whole, I do not apprehend any serious difficulty on the mere score of remitting the sums required.

236. Do you include in that the portion of amount required which would be sent through Canton?—I think that a remittance to England might be advantageously made through China, as is now in fact done by the Company, the drafts of the supercargoes on the Bengal government forming virtually a remittance from Bengal to England. The trade in opium, of which the proceeds in China by the last account were upwards of two millions and a half, seems to afford a large means of remittance by way of China, so long as England shall have a balance to pay to that country for tea and other things purchased there.

237. That would still remain open as a means of remittance, whether the Company traded or not?—Certainly, if the trade continued; if individuals traded with the same success.

238. All that is remitted from China by bills on Bengal takes so much from the exports of that country?—It does not seem to me that the case stands so. The exports must depend on the profit to be made by them. The remittance by bills will diminish the quantity of bullion brought away.

239. In remitting to England the money required to pay for territory, do you take into account the trade to Canton, as a means of making that remittance?—Certainly.

240. You have stated a large amount for stores expended by the Company; are you aware that a great portion of stores may be purchased in India, and thereby the demand on England on that account lessened?—I am not aware that any large portion of the stores can be purchased in a way to lessen the demand on England. A purchase of stores exported by individuals would only transfer it; but if proper encouragement were steadily held out to the manufacture of all articles required by the government, and especially if the settlement of Englishmen in different parts of India were promoted, it is probable that various items of supply might be furnished in that country; still more, that the commercial exports to England should be extended, so as to improve the remittance. As far, however, as the government requires stores from England, it had better, I think, have recourse to the English market rather than trust to the local market of India.

241. Supposing all articles except cannon and fire-arms were supplied by local manufactures, would not that lessen the difficulty in the remittance to pay for territorial drafts on England?—Certainly, to the extent to which those supplies were afforded.

242 Are you able to state what is the amount of stores?—It has varied extremely of late; taking the average, the amount may be stated at about 300,000 *l.*

243. If the remittance for bills in India on England is now 1 *s.*-10 *d.*, and the remittance in England drawing on India shall be 1 *s.* 8 *d.*, will not the interest and insurance make up that difference?- The cause of the difference must, as I apprehend,

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hend, be chiefly the interest; but there is probably always some advantage to the party who advances the cash.

244. You consider that if the Company could obtain bills at that rate, that would be all they were entitled to have?—They should, I think, look to the rate of a bullion remittance; and if they could not get good bills at a rate as advantageous, they should import bullion. Prices would then change, and the consignment of goods, against which bills would be drawn, would become profitable. India cannot, I think, want the means of furnishing the desired remittance, if the government have the funds to remit.

245. You are aware that there is a prejudice against the exportation of bullion; is there any ground in your mind for that prejudice as regards India?—I think there is no sufficient ground of objection to the export of bullion from India, if the government have the funds there. But the state of the two currencies, that of England being gold, and that of India silver, renders the out-turn of remittances from the latter somewhat uncertain. It is difficult to say what the comparative value of the rupee now is, and I apprehend that India must suffer by the price of silver bullion in England.

246. Are you aware that merchants in this country have been led into considerable mistakes on the subject of exchange, in consequence of the difficulty of estimating the relative currency of the two countries?—I was not aware of the fact.

247. Do you know of any difficulty in England drawing on India for what they require, taking the avarage of a number of years, when the money market in London would not, as in ordinary cases, provide the means of cash here for bills on India?—I do not apprehend any difficulty, supposing no insufficiency of the government revenue in India; and that does not refer to remittance, but to supply.

248. If that is the case, would you not have the double advantage of the Bengal and the London market for bills; and might not the government very soon lessen the difficulty, by availing themselves of the means of selling bills in the London as well as in the Calcutta market?—I think it would be advisable to use both markets.

249. Have you ever known any difficulty in the Company procuring bills in Calcutta to any amount?—Yes; when the government offered to buy bills, difficulty was experienced in getting them in Calcutta, at any rate they would accept.

250. Are you able to say whether it was above the market rate?—I believe that 1 *s.* 11 *d.* was at the time somewhat above the rate at which bills were to be purchased in the market.

251. With what views have the Company been remitting bullion from India of late years, was it not to check the exorbitant demand?—The view, I imagine, was, that they could get a remittance by bullion better than by bills.

252. Taking bills on England to be the acknowledged means of remitting from India to England, would not bullion be sufficient at all times to check any exorbitant rate of exchange?—I should think so.

253. Considering that opium is a great staple product of India, and that there is a great consumption of opium in China, do you apprehend that there is a great probability of the regular export of opium from India to China continuing for a series of years?—I think there must continue to be a great export.

254. Is opium raised cheaper in India than it is in any other market in the world?—I believe so.

255. Do you not apprehend that, under all circumstances, it is probable a large export trade from India to China will continue?—Yes.

256. Will not the opium trade carried on from India to China always afford to the Indian government the means of making remittances from India to England?—Certainly, so long as England has a balance to pay to China.

257. Must there not, so long as there is a large export of opium from India to China, always be remittances made either from China to India, or from China to England, to pay for that large export of opium which so takes place?—Certainly.

258. Will not bills therefore on England, to the amount of the opium exported from India to China, be always to be drawn in respect of the opium so exported?—I should think that must depend upon the general state of the trade between the three countries.

259. In what manner at present does China pay for the opium exported from India to China?—Partly in the Company's investment, partly in bullion, and partly in goods sent to India, especially to the Bombay side of India.

260. Can you state what is the proportion in which the opium exported is repaid by China to India by direct exports from China to India?—That is fully explained

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in the Indian Trade Reports, in so far at least as the custom-house accounts can be depended upon. The imports of bullion and goods, and the amount of the Company's bills, will be readily seen from those reports.

261. Would it be possible to remit to this country, to the extent India requires remittance, if the exports from England were equal to the value of the imports from China to England?—If England were to pay China directly for all that she takes from her, there would be room for the intervention of India in the adjustment of the account between them.

262. Would India be assisted in the remittance she was to make?—Not if China has no balance to receive from England.

263. Would it make any difference whatever in the ability of England to make remittance, whether the trade is carried on by one body of men or the other, whether by the Company or by individuals?—I should think not, excepting in so far as the amount and proportion of the trade on either side might alter. An increase or decrease of trade, or a change in the relation of the imports and exports, would of course affect the question.

264. Could it make any difference as to the means of India to remit home, whether the trade between India and China were conducted by a free competition of individuals, or through the agency of the Company?—Not, I imagine, directly; but indirectly, if the exports from England to China very greatly increase, the balance of trade between China and England may be so altered as to render China no longer a part of the chain between India and England; because if England fulfils its obligations to China by goods, that will for a time at least get rid of the necessity of making use of the bullion due by the latter country to India; and *vice versâ*, if by an enlarged export from China to Europe, the debt due to that country be increased, then the trade between China and India may be expected to be still further used as a means of remittance to England. But as to the effect of any change in the mode of conducting the trade with China, I have no means of forming an opinion worthy of the attention of the Committee; for of China I know no more than any other gentleman in London who has paid attention to the subject.

265. The amount of trade remaining the same, the Company must have the same facility of remitting home by bills, by means of the trade of individuals, as they would have by the operations of trade in merchandize, if they were themselves the traders?—I imagine they would have the same facilities. They would of course lose the advantages of the profit of their monopoly; but that, though a very important item, I suppose to be excluded from the question of remittance.

266. Would not the Company labour under this disadvantage, that trade being very much monopolized by a few houses in Calcutta, they would be open to combinations among those houses, as well as to combinations among houses that might hereafter be established at Canton, supposing the Company's trade there to cease, and that those combinations would have the opportunity of doing as they pleased with respect to the rate of their remittance?—I have no reason to believe such combinations have taken place; and I am of opinion, that among the advantages of opening India more completely to British settlers, would be a dissolution of what may be called the monopoly, which, to a certain extent, the great houses enjoy. If the resort and settlement of Europeans had been always quite free to India, there would have been less ground for the fear of combination; since the trade of the country would, I think, have been distributed over a much larger body. It is one of the evils, I think, of the system which has been pursued, that the trade is so largely in the hands of a few, and one of the advantages with respect to the trade which I anticipate from opening the country to Europeans, is the establishment of many new houses. Already, in consequence of the greater freedom given by the present charter, a good many new establishments have risen in Calcutta; and I think, that gradually, if Europeans had the power of settling there freely, and especially of establishing themselves in possession of land, there would be such a variety of interests connected with the trade, as to place the Company out of the reach of any such combination as is apprehended. At present certainly the mass of the trade is in the hands of a few houses.

267. Do not you conceive that those houses are favoured by the Company, so as to prevent the increase of commercial establishments in Calcutta?—There is, I believe, no intention to favour; but indirectly they may benefit by the system, since they have an interest in excluding others from the benefit of the position they hold, under which they have enjoyed what may be termed a monopoly of European intelligence and European credit. On the other hand, being established,

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with old connections and credit, they might gain more by the general increase of trade than they could lose by the competition of new establishments.

268. Is it not the case that the merchants of Calcutta depend very much upon their being on good terms with the Company's authorities?—I do not think that the conduct of the government or its officers towards the merchants of Calcutta has, in any essential degree, been influenced by considerations of personal favour. I may mention, as a case in point, the introduction of the stamp law into Calcutta. Several of the merchants were very active in opposing it; yet although we were, of course, eager for the law, the leading opponents to it received at the very time, or immediately afterwards, considerable advances from the government treasuries to assist them out of difficulty. Those advances were made without any reference to the favour or disfavour with which the individuals were regarded; being indeed given with a view to benefit the trade, and not with a view to any personal considerations; and generally, I should say, the same system has prevailed; so that I conceive the merchants of Calcutta to be little, if at all, dependent on the terms on which they may be with the public authorities in matters of business.

269. Is not a house in India more dependent on the goodwill and favour of government than any house in England would be on the authorities of government under which they live, from the fact of the government in India being a sovereign government and a trading government at the same time?—No, I think not; I think they are quite independent as to all essentials.

270. In the course of the transactions of government, either in advertising for bills or advertising for goods, has any suspicion ever attached to the government in India on the part of the merchants there, of any individual merchants knowing the intentions of government, or of any practices in the course of that proceeding that might be considered corrupt?—I am not aware of any such suspicion being entertained. I have heard it whispered that sometimes the merchants got information as to the quantity of indigo which the Court of Directors had ordered to be purchased, but how they got it nobody could tell; probably from some of the underlings. It was never, I believe, suspected to come from the government, or from any officer of rank.

271. Have you never heard of any house in Calcutta speculating in any article or in exchanges, in anticipation of a contract on the part of government, which has been subsequently published?—No, I have not.

272. Nor any suspicion of that having been done?—No.

273. Would it have come under your cognizance if it had happened?—I think I should have heard of it.

274. In what department of the government is the business of remittance usually transacted?—In a matter of remittance, if there were any discretion left in regard to the amount, or the mode in which it should be effected, the question would be settled in the financial department. But the purchase of goods rests entirely with the commercial department; to which, after any finance questions touching remittance had been settled in the former, the resolution for the investment of the amount to be employed in purchasing indigo or any other article of trade would be transferred.

275. The accountant-general and the managing secretary would generally exercise their discretion?—The orders from home relative to the investment have generally been such as to leave little or no room for the exercise of discretion. When there has happened to arise a question as to whether and how the funds could be raised, the accountant-general and the financial secretary have been expected to state their opinions on the point, without having anything to do with the purchase of goods. And although the principle has been laid down very strongly from home, that the Indian government ought not to rest on England for financial aid, we have sometimes seen reason, in Bengal, to urge an opposite course. Thus I was on one occasion under the necessity of recording an opinion against a remittance of bullion, though ordered by the home government, but the decision rested with the Governor-general in Council.

276. Ordinarily speaking, do not the orders go out from home, stating in what commodities the remittance should be made?—Yes, all commercial letters are directed to the commercial department; and as the territorial has been indebted to the commercial branch, the latter has appeared to be entitled to require the utmost investment that might be thought expedient, till the debt was exhausted.

277. You stated the inexpediency of the Indian government raising money in this country, and showed the enormous loss arising from that transaction; you now state

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state that you recommended that we should raise money in England for particular purposes?—I fear that in India we were generally too ready to lean upon England. But the recommendation adverted to was made at a time when it appeared that money could easily be raised in England at a low rate of interest, and when there was reason to apprehend that the required supply could be obtained in India only on comparatively very disadvantageous terms. The loan of 1812 was raised under very different circumstances; and the loss was in a great measure occasioned by its being raised through the means of three per cent. stock, with the obligation of discharging it by a sinking fund.

278. What do you consider to be the effect on India, paying as it does a tribute of above three millions to England annually, including private fortunes, what will be the consequence to India ultimately?—I consider it to be a disadvantage to any country to have to pay tribute to another; and among the advantages of governing India by natives, and of encouraging British settlers, one I think would be the lessening of the amount of that tribute. But I do not think that the burthen ought to weigh oppressively on such an empire as India, if its capabilities of furnishing produce be duly improved, and if England will take on equal terms the goods which are furnished.

279. How would you make the remittance to this country in bills?—I should periodically advertise the amount required, and invite tenders both in this country and in India, with the understanding that none would be accepted at rates less advantageous than a bullion remittance. If the remittance were established as a permanent system, I should imagine that the arrangements of merchants at home and abroad being made accordingly, no serious difficulty would be experienced in forming those of the government, and any delay that might occasionally arise from the necessity of remitting bullion, might, I conceive, be met by temporary loans from wealthy individuals or establishments.

280. How are you to judge of the bills to be sent home?—If adequately secured by goods, bills would be safe from whomsoever taken. But I should think that bills drawn or accepted by wealthy individuals might be taken without security.

281. Who is to judge of the wealth of the individuals?—The officers employed must be allowed a certain discretion, as I believe is done in remitting money from one kingdom in Europe to another by means of bills. In some cases the security of fixed property in India might be given; and when the bills of lading are required, I should think it too strict as a general rule to advance only three-fourths of the value. But in the present condition of the trade of India there are circumstances which may require particular precaution.

282. Are you aware that in the remittance you are speaking of where three fourths were taken, the indigo sold under the value of three fourths after all?—Yes. I was aware of that circumstance; and the course pursued may doubtless be justified in the particular instance. But I should still doubt the fitness of such a general rule; especially if the trade of India were in a natural state.

283. Supposing you had a tender of a certain number of merchants' bills, would you have a power of saying, I will take such a man's bills, but refuse those of another merchant, would you suppose any individual could be placed in a situation to make such a selection; for instance, suppose some years ago you had been drawing on this country to a large amount, and Messrs. Palmer's house with others, had given in tenders, could you at that time have refused to have taken the bills of Messrs. Palmer?—Unquestionably difficulties would be experienced at present if any bills were to be taken in Bengal without security. But the rules with the officers of government would have been, that if entertaining any doubt as to the safety of a house, they should reject its bills, or require security. But the security of property on the spot might probably have been taken.

284. Would not any one house in Calcutta being in the predicament of not having its bills taken by government, be immediately condemned as a house out of credit?—It certainly would have that effect, if the matter were not kept strictly secret.

285. Supposing your mode to be followed of taking the bills of these houses at Calcutta; if they were taken without any security, the government being from year to year in the constant practice of remitting this large sum, would not the consequence be that the Company would permanently be interested in the fate of those houses at Calcutta to a considerable extent; could it be done in any other way so as to exonerate the Company from that permanent responsibility, unless the bills were

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were accompanied by security?—With the exercise of a sound discretion that risk might possibly be obviated or much diminished. I suppose security to be taken in any case of doubt; and I do not think it need be known when the bills of any particular house were rejected, unless the parties chose to make it public. The arrangement would be easier if establishments of respectability became more numerous; and already the number of houses has considerably increased, and I have little doubt but that the number will go on increasing. And if a discretion were left with the officers employed to purchase bills, I should think they might exercise it so as not to injure private credit, and yet to secure the Company, provided they acted upon a broad rule, that no bills should be taken to which the slightest doubt attached.

286. Could the government, having so large a sum constantly to remit, refuse what might be called bills of average credit in Calcutta; could they confine themselves to the undoubted property in the place?—That must depend greatly on the amount they remitted in the shape of bills.

287. Should you look chiefly to the money-market in Calcutta, or to the money-market in London?—I should conceive that the money-market of London, and the credit of English houses, might be greatly relied upon when once the system of remittance was established as a permanent arrangement.

Martis, 28° *die Februarii*, 1832.

THOMAS HYDE VILLIERS, ESQUIRE, IN THE CHAIR.

Holt Mackenzie, Esq. called in; and further Examined.

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288. IS it your opinion, that as the necessity of making large remittances to the continent of Europe during the periods of war in this country, has led to great exports of merchandize for the purpose of realizing sums on the Continent, so the necessity of making remittances from India to Europe has led to a large import of opium into China; and do you not consider the opium trade as very much promoted by that necessity of making Indian remittances?—I should apprehend not, since a great part of the opium is paid for in bullion; and if the price in China be sufficient to enable the Indian merchant to realize a profit, bringing bullion to India, I should take that as sufficient proof that the trade is in what may be called a natural state, and depending upon the effective demand of China alone, without any reference to the necessity of making a remittance to England, though a portion of the demand of Bengal against China is very conveniently transferred in the payment of a portion of the debt due to China by England.

289. Do you mean that in China a portion is paid in bullion, or that in the immediate export of opium from India it is paid for in India, in bullion to the Indian merchant?—I referred to the payment in China.

290. You mean that the opium exported to China is paid for in China with bullion?—Yes, excepting that portion which is paid in goods and in Company's bills; but there is still a large balance paid for in bullion.

291. Is the mass of bullion which forms the payment for the opium, do you apprehend, re-invested in China in the purchase of teas, or does it form an article of export from China?—Partly both. A portion is invested in teas, almost the whole of which may be considered as represented by the bills drawn by the Company's supercargoes on Bengal; a large portion remains to be paid for directly to India by merchandize sent to that country, and by an actual remittance of bullion partly to Bengal and partly to Bombay.

292. Do you attribute the large increase in the opium trade which has taken place since 1830, the increase being from 500,000 to nearly 3,000,000, to an increasing demand of the Chinese for opium, or do you attribute it in any manner to the trade being forced to find remittances from India to Europe?—I consider it to depend entirely upon the demand of the Chinese; and that the circumstance of their paying a large balance by an actual remittance of bullion, may be considered as conclusive evidence that the trade is not forced by any circumstance, such as that

that adverted to. From such accounts as we have from China, I am led to believe that the taste for opium has very much increased, and especially as the price has fallen. I have no doubt, however, that gradually the smugglers have become more skilful, and the government officers possibly more corrupt; and it has been said that the use of opium having extended to the palace, there has been some relaxation of the law in practice, if not avowedly: but in regard to the circumstances of China, I do not consider that I have had any advantage in gaining information above gentlemen residing in this country.

293. Has the price fallen materially of late years in China?—Very greatly.

294. From what price to what price has it fallen?—The price has varied extremely; I recollect it upwards of 2,000 dollars a chest, and I believe it has now come down to 700 or 800.

295. Principally from the competition of Malwa opium?—Principally from the competition of Malwa opium, and the greater extension of the supply of Bengal, in consequence of the government of Bengal seeing the necessity of meeting the Malwa opium by reducing the price, or supplying the market so largely as to produce that effect.

296. Is it not important for the permanent continuance of that branch of trade that the opium should be supplied from India at a moderate price, yielding not more than a reasonable profit upon the cost of production; and is there not a danger that if an artificial price be placed upon it by limiting the trade to the Company, other countries may be tempted to engage in the growth and trade of opium with China?—There is certainly very serious danger, unless the price is so moderate as not to afford an excessive profit to opium brought from other countries than Bengal. The extent of profit which the Bengal government can realize upon its prime cost seems to me to depend upon the cost of production in other quarters; and that if, as we suppose, it can be produced much cheaper in the Bengal provinces, or rather I should say, brought to Calcutta at a much cheaper rate than it can be brought to any other port of export, the difference between the cost of the Bengal article and the Turkish or Malwa opium at the port of export may be secured as a monopoly profit to the Company; but beyond that I conceive it impossible that the Company can derive a permanent revenue from opium.

297. Would there not be much greater facilities for making remittances to India if the number of commercial operations between India and Europe were multiplied: you are aware that, at present, they are to a certain degree fettered by limiting the number of Europeans who can settle there, and also by the interference of the sovereign power in commercial operations, either direct or indirect. The general question is, whether making remittances from one country to another is not materially facilitated by increasing to the utmost extent commercial operations between the two countries?—I should imagine that the remittances may be very greatly facilitated by that means, particularly as there seems reason to think that articles of export from India may be produced more abundantly. In proportion as general trade is extended, the facility of remitting will, I conceive, be increased. The means of remittance at any particular time depends, of course, chiefly upon the balance of trade; but I should think that, in the long run, the power of remitting a given sum must be found to be in proportion to the aggregate trade upon which the remittance may have to be effected, and that the tribute due by India to England will less materially affect the exchange in proportion as the trade is extended.

298. If Europeans were allowed to hold lands in India, might not that materially facilitate the giving security for the bills which, in a former answer, you have contemplated that the East India Company might purchase for the purpose of making remittances to Europe?—I should think greatly; but that would depend upon the degree in which the holders of lands were themselves exporting merchants: probably, if not themselves exporting merchants, they would be connected with others whose credit and theirs would go together; and one essential facility, I should think, would result from the connection between persons settled in India and respectable houses at home, who would grant credits to enable them to negociate bills, as funds might be required by them in India; in the same way as, I believe, Americans and French now bring to Bengal letters of credit from houses in London. I should think, in truth, that we may safely assume that the matter would soon settle itself; and it strikes me as clear that everything which adds to the wealth and trade of India and England, must facilitate all dealings between the two countries, and remittance among the rest.

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299. Do you think it would be more injurious to the credit of mercantile houses whose names appeared upon the bills, that the Indian government might reject, in exercising its own judgment as to what bills it shall or shall not discount, than it is to the credit of merchants in this country to have the bills they send to the Bank for discount rejected, as constantly happens?—No, I am not aware why it should be; and of course the danger of any such consequence would be greatly diminished if the number of establishments multiplied, as I have no doubt it would, and if trade was less confined to particular houses, resting upon what may be considered rather an insecure basis, I mean trading chiefly upon credit, with comparatively a small amount of proper stock.

300. Is not the amount of the annual remittances to this country nearly stationary, owing to its being required principally for paying salaries for past services in India?—The Company's remittance has hitherto varied considerably, but chiefly from its being connected with the payment of the capital or the interest of the loans. Of the Bengal registered debt, the only loan remaining, the interest of which can now be demanded as of right, is what is called the six per cent. remittable loan, and on that score there ought hereafter to be little fluctuation. The principal of the debt is indeed also demandable in bills when it shall be paid off, and any arrangements for the discharge of that debt might certainly occasion a very great and sudden demand for remittance; but the payment of the loan depends on the will of the government; and excluding the contingency of its being discharged, the Company's remittance will, I imagine, be hereafter steady, though it may gradually increase if measures be not taken to limit it.

301. If the Company's remittances varied but little from year to year, do you not think that attempts would be made by merchants to provide bills, to meet those remittances; and would not the constancy of the demand for bills, and the amount being well known beforehand, be very likely to regularly secure the means of making the remittances?—I should think so; and I consider indeed the experiments which have hitherto been made to be no fair experiments, from the circumstance that they were adopted as temporary expedients, without any systematic plan directed to the object of effecting remittances through private channels, and that the merchants had no sufficient warning to enable them to make their arrangements to meet the government demand.

302. With regard to the inconvenience which may at present arise, either to finance or commerce, from the separation of the Ceylon government from that of India, what are the advantages that you contemplate would result from combining the government of the two under one head?—I should think that if Ceylon formed part of the general government of India, its administration might probably be placed on a more economical footing; and the trade of the island, and of the adjoining districts of India, would probably be promoted by the abolition of duties likely to interfere with their commercial intercourse; whereas the arrangements of the two governments are now, as far as I understand, made without any reference to their joint interests as part of the same national concern.

303. With reference to the explanation you have before given of your views as to the present amount of Indian revenue covering the increased amount of charge that might arise in times of war, do you consider that taking the average of the revenue for the last 10 years, that the charges incidental to war would be sufficiently covered by that average, taking into consideration all the reductions which good economy would suggest?—I had not immediately in mind the period specified; but taking the amount of revenue which, from the average of the past, may be fairly reckoned upon, and supposing reductions to be effected to the extent to which I think they may be made, indeed not going beyond what I believe the government to be now actually doing, I see fair reason to think that there will be sufficient means; but as I said before, any prospective estimate must be given with the greatest uncertainty. I think that the expenses of Bengal must very much fall short of the revenue.

304. You stated that by the conquests that had been made by the Bengal government, further security had been given to our frontier in every part of it; and that, therefore, there was less apprehension of having the frequent wars that existed in former periods. From that view of the case, might you not be led to expect that the charge for war would be lighter than it has in past periods been?—I should think there is fair ground for expecting such a result. I consider the position

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position of British India to be much improved by the circumstance I have mentioned; and that the chances of war have greatly diminished.

305. And therefore the sum to be set apart for insurance against war, would not require to be so large as in former periods?—Not so large, certainly.

306. Have you considered at all, in the event of the China trade being thrown open, what would be the practical means by which the remittances from India to England could be effected through the China trade?—I have already stated that China pays to India a considerable balance in bullion, and China has a balance to receive from Europe, to which India has a debt to discharge. In proportion, consequently, that Bengal can transfer to England its demand upon China, in that proportion will its remittance to England be facilitated.

307. Would you then propose that the importers from India to China, instead of bringing back bullion from China, should draw bills upon England, and receive by that means the corresponding amount?—With his bullion he might purchase bills on England from a party exporting goods to this country from China, and then effect his remittances to India by means of such bills instead of bullion.

308. The question had reference to the means of extending the bill market, supposing the government of India to give up the remittance of goods: how would you bring the Canton market within the means you have stated?—The bills purchased in China with the proceeds of opium or other Indian goods, being sold in Bengal for cash, and they might be purchased there by the government, would form a remittance from India to England: or an agent of the Indian government in China might purchase bills on England with money raised by the sale of bills on India; or parties accredited by houses in England might be empowered to draw from China on Bengal, on the condition of a corresponding sum being made good to the home treasury; and other arrangements would probably suggest themselves in the course of business. The question, indeed, how far China could facilitate the remittance from India to England more than it now does, would depend upon how far the trade was increased, and on the state of the balance between that country and Europe.

309. You state, that when the government of Calcutta accept bills upon London, they accept them only to the extent of the value of three-fourths of the cargo, and that the cargo, on arriving in London, is security for those bills. How would you make the same security, or an equally good security, applicable to bills accepted at Canton?—The same security might be required if an agent of the government were to take bills at Canton. But probably that would not be necessary, if the remittance were settled on a permanent plan.

310. Do you suppose it possible, consistent with good faith and the engagements of the Company, to make any considerable portion of what is now paid by the Company in England, payable to the parties themselves in India?—A considerable portion of what has been paid in past times, has arisen from interest of debt which was only demandable of right in Bengal, and in so far as the interest bills from Bengal have exceeded what belongs to the remittable loan, which is between 8,000,000 and 9,000,000, bearing an interest of 6 per cent., payable, in the case of proprietors resident in England, by bills at 2 *s.* 1 *d.*, to that extent the amount paid at home exceeds what is necessarily remitted through the government treasury. Government has also occasionally remitted a good deal of the principal of the loans; the whole of that was of course a matter of option. And although it is extremely desirable to get rid of this remittable debt, which bears an interest of 6 per cent., the discharge of which might throw a large demand upon the English treasury, that is a matter, which being entirely within the option of the government, may be considered quite separably from any question relative to the ordinary demand for remittance which the Company has to meet: of that demand there will be a considerable decrease in the item of interest.

311. Do you mean that there will be, or that there may be?—That there will be; the order has already passed putting a stop to all remittance of the interest of the 5 per cent. loans.

312. In a financial point of view, what is your opinion with regard to the currency in India; do you think it should be one currency for all the Company's possessions in India, or that each presidency should have its peculiar currency?—I certainly think it should be one currency for all India.

313. Will you state the advantages to be derived from that?—The saving to government of the expense of re-coinage, in the case of a remittance, which frequently

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frequently happens, of money from one part of the country to another; and the loss and inconvenience to private merchants and others, who have to make remittances in like manner, would be obviated; whereas now the rupees of one place are received merely as bullion in the other, and excepting at the mints, are not legal tenders at all. The troops when moved from place to place, are particularly subject to inconvenience and loss from this cause; and Government has been occasionally embarrassed in providing the funds locally required, with the promptitude necessary to the public service. The pay of the troops being calculated in a coin not current in Bengal, there is occasional trouble in the conversion of accounts; and officers and serpahees complain when they receive a less number of rupees than their stated pay, though the intrinsic value be even greater. Probably if we had but one currency the mint expenses might be reduced. I think it likely, indeed, that we might discontinue the mint at Madras; but on that point I have not been able to form a conclusive opinion.

314. Exclusive of the profit to the Government, you think that the trade universally would be very much benefited by such a change?—I do; the unnatural distinction of currencies must aggravate the fluctuations of exchange, and by the charges of recoinage frequently occasion a burthen to commerce that would not otherwise exist.

315. You are aware that very considerable expenses have been incurred of late in providing mint apparatus?—Yes, both in Calcutta and Bombay.

316. In your opinion, would a very considerable saving in that respect arise?—I should think so.

317. What is the legal tender in Calcutta?—The silver coin is the Calcutta sicca rupee; the gold mohur is also a legal tender for 16 rupees; but as the relative value of gold in the market has risen much above the mint rate, and the mohur consequently may be sold sometimes for 18 rupees, it has ceased to be a currency; and therefore, practically speaking, I may say that the only legal tender is the Calcutta sicca rupee.

318. Is that a coin?—Yes.

319. Then the gold coin sells at a premium?—Yes.

320. At what premium does it sell?—I have known it one-eighth.

321. Does it exist in a considerable quantity at Bengal?—A considerable quantity is supposed to exist, being hoarded by the natives, who also use it in making ornaments.

322. A person having engagements at Calcutta to pay in rupees, the individual is not bound to pay anything but the silver rupee, is he?—No.

323. Practically, is there much foreign coin, Spanish dollars, or any other coin, in circulation at Calcutta?—None in circulation.

324. When it arrives, what becomes of it; is it sent to the mint to be coined, or what becomes of it?—That depends much upon the state of the exchanges. Formerly the greatest portion was coined in the mint, the rest being exported chiefly to the Company's possessions in the western provinces, and the native States in Hindostan. Lately, since the import of bullion has become less considerable, and there has been a demand for remittance to England, the dollar and other foreign coins are, I believe, purchased for remittance, instead of being sent to the mint for the purpose of being coined.

325. Since what time has the sicca rupee been the legal tender of the country as a coin?—The sicca rupee has been a legal tender in Calcutta ever since we acquired the country. The present sicca rupee bears the date of the 19th year of the last king. There were three rupees; the current rupee, the sonat rupee, and the sicca rupee. But previously to A. D. 1773 the rupees were distinguished by the years in which they were coined; that is to say, the impression bore that they were struck in such a year (*sun*) of the reigning king of Delhi; and after circulating four or five years they suffered a depreciation, whether they had lost weight or not, being reckoned sonat rupees, *i. e.* rupees of years. These, with several other coins, continued to circulate at different rates of discount, and accounts were kept in a nominal coin called the current rupee, which was probably taken at the rate of 116 to the 100 sicca rupees, to represent the average of the currency actually in circulation. The first step to reform was a resolution that all rupees coined in future should bear the impression of the 19th year of the reign of Shah Allum, so as to put an end to the arbitrary distinction previously made to the coinages of different years; and in 1792-3 the sicca rupee was by the rules contained in Reg. 35 of the Bengal code, rendered the only legal silver currency for

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the provinces of Bengal, Behar and Orissa. The sonat rupee is still used in the military accounts, the pay of the Bengal troops being reckoned in it; it is considered as equivalent to the Furruckabad, Madras and Bombay rupees: the discount on issues of Calcutta sicca rupees being the same as the old rate of depreciation, viz. 4⅛ per cent.

326. Was that depreciation the effect of wear, or was it sweated?—It was partly real and partly nominal. It was generally supposed that while the rule continued very considerable profits were made by money-dealers, who gathered the old rupees before they had lost weight, and bringing them to the mint for recoinage obtained their full value. That practice was put a stop to by the resolution to coin only rupees bearing to be struck in the 19th year of the Emperor Shah Allum.

327. In what year was that?—I do not immediately recollect the date. It was about A. D. 1773, but the reform of the currency of Bengal was not finally provided for until the system described in the code of 1793 was established; since that time all other rupees but the sicca rupee have been received as bullion, and not re-issued by government. The sicca rupee used to be receivable as of full weight, only if the deficiency did not exceed six anas (6-16ths) in 100 rupees. Since 1818 the limit has been extended; a deficiency of two pice, *i. e.* 2-192 parts, or about two grains, being allowed in each coin. If the deficiency be greater, old rupees are received only as bullion, but they are not subject to any mint charge for recoinage: whereas other silver bullion has, since 1812, been subject to a seignorage duty of 2 per cent.

328. Are the Committee to understand that the present law with respect to the mint is, that there is a 2-per-cent. charge upon silver, and that the old coins are coined without expense?—Yes, that is the present law.

329. They give them the same weight as the old rupee?—Yes.

330. That being the state of the case, does there exist only the sicca rupee in circulation throughout the country?—The Calcutta sicca rupee is the only legal currency in Bengal, Behar and Orissa.

331. And the sonat rupee and all the depreciated rupees have gone out of circulation in consequence?—Not entirely: in the remoter districts, and in the dealings of the poorer classes, different rupees appear still to be in circulation; but the mass of the currency is the Calcutta sicca rupee.

332. Does the sicca rupee pass now without any difference of value arising from the different years in which it has been coined?—Yes, because the impression upon the rupee has ceased to express the year.

333. So that the distinction made by the natives was a distinction arising more out of prejudice than out of any difference of intrinsic value?—I imagine it arose partly out of a difference of intrinsic value, partly out of prejudice, and partly out of the arts of the money-dealers, who were gainers by the belief of what was not the fact, and whose influence on the mind of the public has always been great in India, with regard to all such transactions.

334. Is the sicca rupee a legal tender by tale, under which a person having a claim against another in Calcutta of 100 sicca rupees, may pay them if he pleases by 100 of the current coin?—He may pay private demands by tale, provided the deficiency does not exceed the prescribed rate of two grains, or 2-192 parts, in any one rupee. All coins are still received at the government treasuries, in liquidation of demands by government against individuals, as bullion, although inferior in weight.

335. In the transactions between individuals are they legal tenders, if allowance is made for deficiency in weight?—No, they may reject them.

336. Be so good as to state to what extent of India this state of currency is applicable?—The same rules prevail throughout the British territories, but the Calcutta sicca rupee is confined to Bengal, Behar and Orissa, and the countries adjoining to Bengal, which were conquered lately from the Burmese. In these recent conquests the Calcutta rupee is I believe generally current; but I am not able to say to what extent the old coins are still prevalent. It has been the object of government to introduce the sicca rupee, and it is the only currency in which accounts are kept.

337. Does the same state of things exist out of the Company's territories, within the districts that are not belonging to the Company, but are merely tributary?—No; in general the state of currency out of the Company's territories is very irregular.

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338. Each sovereignty has its own rupees?—Yes.

339. Do they vary much?—Very considerably.

340. Are they upon a very bad footing, complicated and inconvenient?—There is much inconvenience from the number of them, and from the limited extent of country for which each is current.

341. Do those separate governments ever play tricks with their money by raising or lowering its value?—The value has undergone considerable fluctuations; but whether from fraud or not I cannot positively say.

342. Did not the government a few years ago increase the weight of the rupee, leaving the quantity of silver the same, and increasing the weight by alloy; and for what reason?—Yes, in the year 1818, by Reg. 14. The chief reason was that the rupee being much purer than other coins, and more especially than the Spanish dollar, of which the import into Calcutta was large, a considerable expense was incurred in refining, and some delay occasioned. It was thought particularly desirable to give its full value to the Spanish dollar, minus the government seignorage.

343. Was there any depreciation in the pure silver?—None.

344. Has the better principle of our own currency in India had a tendency to increase the extension of that currency into the states of the native princes; is it spreading?—I am not aware that it spreads from that cause; the Furruckabad rupee, which is struck for our Upper Provinces, has spread considerably, but I believe the cause to be the course of commercial intercourse.

345. Is not all the pay of the military, whether they are paid in the provinces or Calcutta, calculated in sonat rupees?—Yes.

346. Are not you therefore, in making up your accounts, invariably obliged to charge the batta?—Yes.

347. Does not that complicate all military accounts?—It does.

348. When you left Behar you came formerly upon the Benares rupees?—Yes.

349. Has that been abolished?—Yes.

350. Was not the Benares rupee circulated as sonats?—Yes, both the Benares and the Furrukabad rupees.

351. Would not one uniform coin, wherever the Company's troops and civil establishments exist, be very advantageous in every point of view; not only as regards commercial dealings, but the pay of the Company's servants?—I think so, particularly in the pay of the troops; since, when they come into Bengal, Behar or Orissa, they are now paid with a deduction from their nominal pay, which is of course a very unpopular thing, not only with the native troops, but with every officer whose 100 rupees are converted into 95 and a fraction.

352. Does he get the same quantity of silver?—Yes, rather more, but that does not prevent complaint nor inconvenience.

353. Do not frequent remittances on public account take place between the different presidencies in India?—Yes.

354. Is it done by bullion or by bills?—By bills, if they can be negotiated on favourable terms, if not by bullion.

355. What is the value of the Madras rupee as compared with the Bengal?—The difference is about 6 ⅔ *d.* per cent.; the one weighing 192, and the other 180 grains troy.

356. In Bombay again is not the rupee different?—The Bombay rupee now has been put on a footing with the Madras rupee; it formerly was a trifle less valuable.

357. Is the Madras rupee coined at Madras by the government?—Yes.

358. By a mint sent out for that purpose?—No; the mint was built by the government there.

359. Are the Bombay rupees also coined at Bombay?—Yes.

360. From the manner in which the territories now under the three presidencies mix together, are not the troops of one presidency frequently placed in a territory belonging to another presidency; and do not the payment of the rupees, differing so much as they do, occasion great perplexity and great trouble?—The troops of one presidency are not often in territories belonging to the other presidencies, but they are so posted as to render it convenient that we should be able to supply the troops of all indiscriminately from the treasuries of either.

361. Have you any opinion as to whether gold should be made a tender with silver, or whether silver should continue the currency, from what you know of the manner in which the natives view the two metals?—I think silver should continue the currency, and that gold should be left to fluctuate as an article of merchandize.

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362. Are you aware of the expense to the government, or charge of coinage in Calcutta?—I cannot immediately state the net charge. When the importation of bullion was considerable, the mint not only paid itself, but yielded a certain net profit: it is now a source of considerable expense; but of course the result depends upon the quantity of private bullion brought for coinage.

363. Have you directed your attention to whether the rupees might not be coined in England, provided there was one coin in India, with greater economy than in India?—I have not much thought of the practicability of such a scheme; though the matter has casually occurred. It has seemed hitherto that the demand of private individuals for a coinage of the bullion brought by them to our mints has been so great as to require that an establishment should be kept up; and if an establishment be kept up at all, it appears to be better, and even economical, that it should execute all the work that is to be done.

364. Do you consider that there would be any considerable difficulty in establishing one coin throughout the Company's possessions?—I do not think the difficulties are insuperable, or such as ought to dissuade the Government from adopting the measure, considering the advantages to be derived from it.

365. If you made the attempt to assimilate the coins, would you take the sicca or Bengal rupee, as that coin?—I should take a coin equivalent to the Madras rupee. It is within a trifling fraction of the same value as the Furruckabad rupee, and it is also equivalent to the Bombay rupee; all the three rupees being considered equivalent to the sonat rupee, in which the pay of the troops in Bengal is fixed. The local currency of Bengal, Behar and Orissa, ought, I think, to be discontinued; and although the permanent settlement has been fixed in that currency, and in it all the government loans, as well as all individual engagements within those provinces, are expressed, I do not apprehend that the difficulties arising from that cause ought to stand in the way of the measure: and all engagements should, I conceive, be converted from one currency into the other, on the principle of intrinsic value.

366. You conceive that the holders would understand the change which should take place?—The holders of the public securities would certainly understand it.

367. You would avoid the change which would affect the lower class of people, who, taking things by their name rather than by their intrinsic value, would not understand the nature of such a change?—My chief reason for preferring a rupee of 180 grains to the Calcutta sicca rupee is, that the circulation of the former is much the most extensive. It is common to the presidencies of Madras and Bombay, and in the Bengal presidency, to the province of Benares and all the country to the north-west. It is the rupee in which the pay of the army is expressed, being issued at par with the sonat rupee; and in its general use would obviate the necessity which now is experienced in Bengal, Behar and Orissa, of taking a batta of discount from the troops, when paid in Calcutta sicca rupees. We shall thus remove a cause of complaint; whereas, if the Calcutta sicca rupee were taken as the general standard, that ground of complaint would be much extended, unless a large addition to the government charges was made by issuing it at par with the sonat.

368. What is the ordinary rupee of account?—The Calcutta sicca rupee.

369. Would it not be necessary to make a remission to the zemindars, or take a greater number of rupees?—I conceive that a greater number of rupees might be taken without any serious objection.

370. Do you think there exist any means of ascertaining the loss which the Company now suffer by being obliged to import bullion received from one presidency, in order to convert it to the presidency for which it is sent?—No, I imagine not very accurately.

371. Have you any opinion as to increasing or decreasing the seignorage in order to pay the expense of the mint, so that it shall not become an expense to the Government?—I think the seignorage might be somewhat raised. The chief difficulty that I have on the subject of seignorage, is the facility of imitation. I do not apprehend that an additional 1 per cent. would enable individuals to imitate the rupee; but the effect on exchange must be also considered, and I should be against a very considerable increase.

372. Might not the rupee be coined in Europe and exported, if the seignorage were placed too high?—It would be necessary to attend to that consideration. Probably some opening or point might be formed from experience of the practical effect of the seignorage levied on silver coin in this country; making allowance for the restriction of its currency as a legal tender for small sums only.

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373. Are the Committee to understand that your opinion of the amount of seignorage is that it should be the cost of manufacture as nearly as possible, and so as not to encourage counterfeit coin by carrying it beyond that limit?—That seems to me the proper general rule; but if the cost of manufacture in India should exceed 3 per cent., we must, I think, be content to bear the loss, instead of charging a higher seignorage.

374. Should you suppose it probable that coin manufactured in Europe with the best manufacture, and by the best artists, would be likely to find any imitators in India, so as to endanger coinage?—No, I apprehend not; indeed one great object of getting for the Calcutta mint the machinery which was sent from England, was to obviate the danger of false coining.

375. When the English had possession of the Burmese territory, are you aware in what way they found the payments there, and whether they met with any difficulty in taking the Indian currency?—No, I am not aware of any such difficulty having been experienced.

376. Is the coining of false money a crime prevalent in India?—There have been frequent instances of false coining.

377. How is it punished?—If committed by a person amenable to one of the King's courts, it is punishable, I believe, by transportation for life, or by imprisonment for a period not exceeding four years; in the criminal courts of the country it is punishable by imprisonment, or banishment from the district, for the term of 14 years.

378. Do you remember, within your own recollection, as many as six, eight or ten cases?—I remember several instances in which complaints were made of the appearances of false money; I do not immediately remember any conviction for the offence. In some cases it was supposed that the false money came from the Oude territory.

379. Is there much false coin rejected at the bank, or at the public offices?—Not, I believe, to any great extent, though there are frequent instances of it.

380. In what shape is the bullion exported to India; is it in bars, or is it in dollars?—The bullion imported into Calcutta consists chiefly in Spanish dollars; that brought from China is partly also in lumps called sycee silver, fine silver: from the Persian and Arabian Gulfs, the imports consists chiefly of different coins: from Europe and South America, the import has been made partly in ingots and partly in coin. Gold dust comes from the Eastern Islands.

381. Have you ever considered what would be the effect, as a measure of economy, of endeavouring to make half and quarter dollars circulate as currency in India?—No, I have not.

382. Might it not be attended with great saving to coinage if a coin current in all the world were made an Indian currency?—I apprehend that any addition to the number of the coins current would be a source of vexation and annoyance to the people, and that our great object should be as far as possible to simplify the currency; the poorer classes are always subject to loss in exchanging money.

383. Do Spanish dollars circulate at their value?—In Calcutta they have ordinarily obtained their mint value, excepting when there has been a considerable demand for remittance, and then they have risen to their intrinsic value; they do not properly form part of the circulation, but their value is well known throughout India, and in the remotest districts I believe the money-dealers will readily purchase them, though they are not received in payments in the market.

384. Can you state at what period the increase in the value of gold currency compared with that of silver took place?—It appears to have arisen gradually since 1793.

385. Has any considerable increase taken place since 1814?—I believe that there has been a considerable increase since 1814.

386. When bullion is exported from India, is it exported as sicca rupees, or melted, and the silver itself exported?—When it is necessary to export rupees, I do not believe they are ever melted down for the purpose; but of course, so long as bullion can be found in the market at a price below the intrinsic par, the preference is given to it. There is no restriction on the export of the coin.

387. If the Company are ordered to send money to other parts, do they send uncoined bullion?—In sending specie to places where rupees are not current a preference is always given to the uncoined bullion, as far as there may be a balance in the mint, or as it can be advantageously purchased in the mint.

388. Would

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388. Would they send the coin of the country?—Yes; but they would begin by sending bullion as far as it may be procurable on advantageous terms.

389. When was the government bank first established in Bengal?—In 1809, I think.

390. Have you been intimately acquainted with its operations since?—For a considerable part of the time.

391. What has been the effect of its circulation on the government, and the convenience of commercial dealings, and of the Company's dealings, since it has been established?—I think it has been a source of great convenience both to the community and to government, especially in Calcutta, where its notes have chiefly circulated. They have also afforded an advantageous means of remittance to and from the districts.

392. In point of fact have not remittances of bullion, as the only means of paying the balances from district to district, a good deal ceased now?—The necessity of such remittances has been lessened.

393. Is there any bank established at Madras similar to that at Bengal?—Not precisely similar, I believe.

394. At Bombay?—There is no bank at Bombay.

395. Are not the India Company proprietors of the bank?—They are part proprietors.

396. In what proportion?—They advance 100,000 *l.* out of 500,000 *l.*

397. Did the proceedings in that bank commence by an actual collection of bullion equal to the capital of the bank?—I believe that a part of it was subscribed in treasury notes, but I cannot speak positively to the amount; it happened a good many years before I had any concern with the bank or the finances of government.

398. Does the bank keep accounts with individuals in the country?—No, its transactions are confined to Calcutta.

399. Do you contemplate that if one uniform coin were circulated in India, the business by banking would also very much increase?—I think the increase of banking must depend rather upon the character of the commerce than upon the nature of the currency. It does not occur to me that it is the state of the currency which constitutes the difficulty in the way of extending our banking operations, but rather the condition of the country.

400. Is the bank in Bengal established upon the same principles as the Bank of England; is it a bank of discount and of deposit?—Yes, it is a bank of discount and of deposit.

401. Is it nearly upon the principles of the Bank of England?—I am not sufficiently aware of the principles on which the Bank of England is conducted.

402. Is it under Act of Parliament?—It is under a charter granted by the Governor-general in Council, by virtue of powers vested in him by Act of Parliament.

403. Have the government power, under their own authority or Act of Parliament, to establish more banks than one?—Yes.

404. Having the power, how is it that they have not granted authority to any other bank than that in which they are partners?—There is no prohibition against the establishment of other banks.

405. Have they given a charter for the establishment of any other banks except that in which they are partners?—No.

406. Have they been asked, and have they refused to grant charters for the establishment of other banks?—Some years ago the government of Bombay proposed to establish a bank there, very nearly I believe upon the principle of the Bengal bank; but the proposal was disapproved by the home authorities, and their opinion appeared to be, generally averse to having new banks established by authority.

407. Are you aware upon what principle it was that the refusal to allow other charter banks to be established was given?—I do not immediately remember the reasons stated: my present impression indeed is, that the letter from the home authorities did not enter into detailed reasoning; but that they rested generally upon the danger of abuse; on the difficulty of exercising an effectual control; and on the apprehension that the grant of a charter must, in the public estimation, constitute a bank a government concern, even though they should have no other connection with it.

408. What is your opinion of the force of such reasons?—I do not think there is

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any sufficient reason for withholding a charter, provided it contains suitable rules, and that the officers of the government have access to the accounts of the institution to see that it conducts its concerns on proper principles: whether private banks would assent to the requisite restrictions, I cannot say.

409. Do you think it expedient or inexpedient that the Company should be a partner in chartered banks?—My own impression is, that the share which the government has had in the management of the Bengal bank has been advantageous to the public, but I speak with the prejudice of one who has had a good deal to do with the concern.

410. May not the circumstance of the government having a share in one bank, have tended to direct its policy in refusing to allow other chartered banks to be established?—No; I apprehend that the largest possible dividend upon 100,000 *l.* is a matter of comparative insignificance to the government.

411. Be so good as to explain the constitution of the directories of the bank?—I have already stated that the capital of the bank is 500,000 *l.*; of that capital 100,000 *l.* is subscribed by government, 400,000 *l.* belonging to individual shareholders; a share is 1,000 *l.* The precise number of proprietors I am not now able to state, but no one proprietor can hold above 10 shares; there are three directors appointed by government, and six elected by the proprietors.

412. In point of fact are there any of the directors who take the lead more than the others; do the government directors take the lead more than those appointed by the proprietors?—In general the president of the bank, who has always been hitherto a government officer, took the lead; the bank directors, or a part of them, meet once a week to examine the state of the accounts, to determine the extent and rates at which accommodation is to be given, and to settle various other matters which may be submitted to them by the secretary. In the intermediate days private bills offered for discount are sent in circulation in shut boxes, and referred generally to two of the private directors and to one government director.

413. Is the president elected by the directors, or is he named by the government?—He is elected by the directors.

414. Can the six overrule the three?—Yes.

415. What class of persons are the directors?—They are generally chosen from among the principal merchants of Calcutta; but I have known instances of other individuals being directors.

416. Are the government directors all official men?—They are all official men.

417. Is the president paid?—No, none of the directors are paid.

418. For what period does the presidentship last?—He is elected once a year, but he may be re-elected.

419. What class of people are the shareholders who elect; are they the residents of Calcutta principally?—No; there are some residents, and of course all the directors must be proprietors; but a considerable number of the proprietors are retired civil and military officers.

420. Do they vote from England?—They can vote by proxy; and if I recollect rightly, the charter allows their having a proxy even when in England.

421. Do you know whether they do vote by proxy?—I do not recollect whether residents in England did leave their proxies.

422. Can natives vote?—Yes.

423. Can natives become directors?—Natives can become directors if chosen by the proprietors.

424. Has Government at home any influence in choosing the directors?—I do not recollect its ever interfering; but an order from home relating to the three government directors would doubtless be implicitly obeyed.

425. Does the government vote for the six?—No.

426. Has the constitution of the directors led to any collision between the government and the commercial directors?—I do not remember any collision; there has often been a good deal of discussion.

427. Is there any difference of opinion as to the financial concerns of the government at the time of the Burmese war?—I do not recollect any matter on which there was division in the bank; but the expenses arising out of that war occasioned a good deal of discussion on various subjects.

428. Are the notes of any other bank taken in payment of the government demand?—No.

429. Have there been no complaints by the public with regard to the discounts?—Complaints have not unfrequently been made.

430. Have

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430. Have the Company ever received large advances from the bank?—I do not remember any advance having been made excepting on the occasion of the Burmese war; at the commencement of which, the bank having large funds unemployed, it subscribed a large sum to a four per cent. loan then opened. Afterwards, when the state of the funds rendered the measure necessary, the bank got rid of the Company's paper by a resale, with the view of extending its loans and discounts.

431. What was the amount that was subscribed?—Twenty-five lacs.

432. Did they subscribe the 25 lacs of rupees at the commencement of that loan?—Yes, almost immediately after the loan was opened.

433. Is that the largest subscription to any loan?—It is the only subscription that I remember. They have always held a certain sum in the Company's securities, as a mode of investing part of their capital, but these have been generally purchased in the market from individuals.

434. Are you aware of any great losses that they suffered, either by forgeries or by bad debts, within the last four or five years?—They have lost considerably by bad debts; and recently still more by forgery.

435. In what way?—A large portion of their advances are made to individuals, native and European, on the security of the Company's paper. It turned out that a part of the Company's paper which was so deposited was forged; and unless funds belonging to the native from whom it was received can be traced and recovered, the bank must sustain a considerable loss. They also sustained a loss from the failure of Palmer & Co., but I do not apprehend that will be very considerable.

436. Who were the forgers in the instance you mentioned; were they natives or Europeans?—Natives.

437. Is it a common crime in the country?—Forgery is a common crime in the country.

438. Are they clever at it?—In the case in question the imitation of the signatures was surprisingly accurate; but I do not recollect any forgery showing much skill of mechanical execution.

439. Did that crime exist before the introduction of the bank into Bengal?—Yes, from time immemorial I believe.

440. Have any means been resorted to, to decrease the forging?—Some time before the discovery of the forgeries in question, the government had sent home for paper prepared for the purpose of providing against imitation, and they have employed an European engraver for the same purpose.

441. Have any forgeries taken place under the new issue of paper?—None of Company's paper, as far as I have heard. In the bank-notes, for which a peculiar kind of paper with a peculiarly engraved impression has long been used, they have contrived in some cases to change the amount, but not I believe in such a manner as to deceive anybody who has a practised eye.

442. Has, on the whole, the Company's bank realized the expectations which were formed of it?—I think it has.

443. Did the bank sustain any and what loss by that transaction of the 4 per cent. stock?—No, I believe not, excepting in so far as that, while it held that property, it might not be able to advance loans to individuals to the same extent that it would otherwise have done. My impression is that we did invest too much in Company's paper, and by that means inexpediently lock up part of the capital of the bank which would have been better emlpoyed in private loans and discounts. The war in fact continued longer, and the expenses were much greater, than was originally expected.

444. At the time the bank advanced upon that loan, were individuals willing to come forward and subscribe?—Yes, a considerable amount was subscribed; in all the government obtained about 1,500,000*l.* at 4 per cent.

445. What was the whole amount for which the Company wished to raise a loan at the time?—Of the estimate of the year I cannot immediately say what the deficit was; but it was supposed when the war began that it would end more speedily than it did, and no such expense as occurred was anticipated; so that if there had been no disappointment in those respects, the 1,500,000*l.* would have probably sufficed to meet the war charges. As it happened the war continued longer and was more expensive than expected, and expenses were heavy elsewhere; and therefore it became necessary for government to raise a much larger amount, which they did by opening a five per cent. loan.

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446. Do the government open a loan generally when they want money?—Yes; we have generally found that the loans accumulate so gradually that there is little danger of an inconvenient glut, the government reserving the power of closing the treasury against subscriptions when they see that they have enough.

447. Did the bank subscribe in the first instance, or was it afterwards, when individuals could not be got to subscribe to more than 1,500,000 *l.*?—The bank subscribed in the first instance.

448. What security did the Company give when they received that large advance?—What is called Company's paper; that is, promissory notes, of which the principal was payable at the option of the government, the interest being payable quarterly. It became part of the registered debt.

449. Do the bank at Bengal act as government bankers, much in the same way as the Bank of England act as government bankers here?—No, the government keeps its own treasury quite distinct.

450. In the event of government wanting accommodation, does it apply to the bank in the same way as the Government applies here to the Bank of England?—No, it is not in the habit of getting any advance.

451. So that there is no direct communication between the bank of Bengal and the government?—None, excepting that the government have three directors, who of course represent the government in the direction; and on the particular occasion of the subscription of the 25 lacs, there was no express communication from the government to the bank; but I do not suppose that the private directors would have made it, if the government directors had not proposed it as a proper thing. We however thought it an expedient arrangement for the public, as well as a convenient thing for the government; and although, being anxious about the success of the loan, we may not have been quite impartial judges, the measure was certainly resolved upon under the impression at the time that it was a right thing for the bank to do.

452. At that time what advance was there to private individuals?—That I cannot say, but the bank had large funds unemployed at the time.

453. So that the government applied to the bank, the bank not being habitually in the service of government, or in the habit of aiding the concerns of government?—Government did not, strictly speaking, apply to the bank; but after the loan advertisement was published, the government directors suggested the subscription, and therefore in so far the government may be said to have applied to the bank; but if the proposal had been overruled by the other directors the advance would not have been made.

454. Did the government recommend their directors to suggest to the board of directors subscribing to this loan?—I cannot say that the government did recommend it: my impression at present is, that the accountant-general and myself, knowing the government to be in want of the money, and anxious for the success of the loan, acted without any distinct orders, certainly without formal orders, on the subject; though, being in constant communication with the members of the government, we must have been assured of their approval of what we were doing. The resolution was moved at the bank meeting without the name of government being used, and the question was treated as one which the directors had to determine without any interference beyond what might be implied in the part we took.

455. Should you say, from your knowledge of individuals, that the directors elected by the proprietors were in every respect sufficiently independent both of any influence that the Company's government might have to injure them in any respect, or generally sufficiently independent, to have resisted the wish of the government, if they had thought it desirable for the credit of the place or of the institution so to resist it. Were they *bonâ fide* free agents?—I think they were *bonâ fide* free agents; but it is impossible to estimate the precise extent of influence which the government directors have, which indeed, partly at least, depends upon personal character. And though I regard the private directors as sufficiently independent to resist what they thought wrong, and to have been in fact free agents, I would not be understood to deny that the government directors do have, from the force of their official situation, considerable influence over them. Generally, indeed, collective bodies are probably too ready to yield an assent to those who take the lead; and I dare say the private directors of the bank yielded something to such influence on the occasion in question. Yet certainly, if they had rejected our proposal, though they might at the moment have offended the government directors personally, they would not have been in the slightest degree the object of hostility to government.

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456. Do not you conceive that those directors, being merchants of Calcutta, and the fact of the government having both the sovereign power and the power as great merchants at the same time, these combined powers must have an influence over those six directors, which makes it very difficult for them, without danger to their personal interests, to refuse any wish of the government in applications of that description?—I really see no danger that their personal interests would have incurred, and therefore I think that they were free agents; but at the same time, being few and intimately known, they may naturally be supposed to be unwilling to offend, just as all merchants having dealings with government officers are, I imagine, reluctant to offend them. It does not seem to me that the Company, in its commercial capacity, could in any degree influence them, the commercial concerns being kept completely distinct from those of the territorial administration; and, on the whole, I can conceive no reasonable ground of apprehension, unless it were possibly that of ill-temper and want of civility and accommodation on the part of us with whom they were brought into immediate contact; feelings that would have been in no degree shared by the government.

457. Are there not frequent deposits of bank-notes in the hands of government?—Yes, the government frequently holds a considerable sum in bank-notes.

458. Do you not consider that the power of returning these notes, and at the same time the power of receiving other notes upon the bank in payment of demand, must give the Company considerable influence over the banks, if they like to exercise it?—I do not attach much importance to that circumstance, because I think the general rule was that there should be no accumulation of notes in the government treasury beyond what it was convenient to have for the transaction of business; and though it was an object to avoid suddenly returning large sums upon the bank, or any measure that should unnecessarily interfere with the equal course of its operations, the end aimed at was the advantage of the public and the promotion of the government revenue, not the separate interest of the bank.

459. Would it not expose the bank to great embarrassment if these large amounts were suddenly turned to circulation?—They are always circulated as fast as the disbursements of the treasury give the opportunity of issuing them: it does indeed occasionally happen that there is an excess which if immediately sent to the bank would inconvenience it by reducing its balance of cash, but the general course is to keep only what is wanted for the usual demand; and although, the bank being bound to stop its issues whenever its cash came within the prescribed proportion of one fourth of the demands against it, the government necessarily possessed the means of interfering with the bank's operation if it had desired to do so, I do not believe that the directors were apprehensive of such a consequence from any acts of theirs.

460. Is the Committee to understand that the government exercise no control over the management of the bank or its regulations, other than such as is exercised through the three official directors?—I am not aware of any other direct control exercised by the government over the bank, but it holds its charter at the pleasure of government.

461. Was there not a correspondence five or six years ago, between the government at Bengal and the home authorities, with respect to the government of the bank, and particularly the proportions which the issues should bear to the funds?—Yes; the bank finding that the old charter restricted its operation, applied for a new charter, which was granted, and of course it depended upon the government to grant it or withhold it.

462. Were the terms of the new charter conformable to those of the old?—No, there were considerable changes: under the old, the bank notes issued by it were absolutely confined to the amount of the subscribed capital, that capital being 500,000 *l.*; the moment the notes amounted to that sum they could issue no more; even though individuals might wish to have notes in preference to coin, the bank was bound to issue no more. The other restriction was that the amount of cash should be equal to one-third of the issues; it was changed to one-fourth: these were the essential changes, I do not immediately recollect any others of importance.

463. Does not the government require the Bank of Bengal to lodge a deposit to a certain amount of the Company's paper, as a security for the notes which the bank has of the Company's?—It formerly did, but latterly that condition was relinquished by the government of Bengal.

464. Were the terms of the new charter the subject of controversy between the home authorities and the authorities at Bengal?—Yes, they were.

465. Since

465. Since what time has that regulation requiring the bank to deposit a certain amount of Company's paper ceased?—I think since 1823 or 1824.

466. For what term is the charter now granted?—The charter was granted I think for five years from the year 1823.

467. Is there anything that limits the government making any alterations?—The government have the power of withdrawing it now that the term has expired.

468. At this moment, is it within the power of the government to make any alterations in the charter with respect to the government of the bank?—Yes, in so far as the continuance of it depends on their pleasure.

469. Do you recollect, when the bank lent 25 lacs to the government at 4 per cent., at what rate they lent to individuals?—I do not immediately remember.

470. Was it anything less than eight per cent.?—Certainly less than eight; not above five, I believe.

471. Do you think, if there had not been three government directors, they would have lent that money?—I think probably not.

472. How do you account, from your knowledge of the government of Calcutta, for the circumstance that the government can borrow money at four per cent., when the best merchants are obliged to pay five per cent.?—Chiefly from the security of the government credit. I consider the credit of the Indian government to stand as high as that of any government on the earth.

473. Are they very punctual on all occasions in fulfilling their engagements?—Yes, they are very punctual; and the loan obligations are issued in a convenient shape. Money is easily raised upon them. The salt merchants and opium merchants, and others, use them extensively for this purpose, and the credit of the Company is, I believe, not doubted in the least.

474. Did the largeness of the advance made by the bank, subsequent to its making the advance, occasion any anxiety to the directors as to the success of the measure?—I believe that when the expense of war became larger, and the prospect of a greater demand arose, there was apprehension that loss would have been sustained.

475. Was there not a great pressure in the money market, which led to that uneasiness?—There was not, till the government had accumulated about 1,500,000 *l.*; and then, finding that its expenses were greatly beyond what had been anticipated, it raised a corresponding sum virtually at six per cent., for it exchanged the four per cents. into five per cents., on condition that the parties should make an advance of cash equal to the amount of debt so transferred.

476. Do you think that was an example worthy of imitation?—No; I should not again be for the bank's subscribing to a loan.

477. In what way was that advance made?—In cash.

478. Do you not consider it very necessary, for the due execution of the financial operations of government, that they should have a bank to which they can occasionally resort for accommodation, in the same way as the government here does to the Bank of England?—No, I do not think it is necessary. It might be beneficial in enabling the government to reduce their balances, and apply a certain sum that now lies idle in the treasury, to the liquidation of the debt. In this way the existence of a wealthy bank, which could make advances equivalent to the demands against which government has now to reserve funds, would be a convenience; but I do not think it is necessary. And it is, on the other hand, rather undesirable that the government should rest upon a bank, from the danger that if it do so, it will often draw so much from it as to interfere with its advances to individuals.

479. Is it your apprehension that the government, having been in the habit of relying upon the bank, may occasionally depress it too much?—I should think so. At the very time of difficulty, when it is pressed it would come upon the bank, and that is the time when the bank should support the merchants.

480. If the bank were in a position to have its directors sufficiently independent of government to be free agents in any case of application to them, and that in consequence they resisted any demands that they could not with propriety grant, would not, in that case, the assistance of a bank in Calcutta be a great convenience to government?—I do not think the bank is much wanted for the government business; its chief use is for commercial purposes; though of course I ought to add, that in supporting trade and affording a convenient means of remittance, it much promotes the interests of government indirectly.

481. Are you of opinion that the government having a command over a bank would

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would be useful to them in their financial concerns?—Upon the whole I think that the interference of government through its officers as directors has been very useful, and should be continued, but not for the purpose of getting the bank to make advances in aid of the public resources. The object should be to see that the business of the bank is so conducted as best to promote the commercial interests of the place, including the important dealings of the salt and opium merchants. In that way I think government to be much interested in the management of the bank, and that it should not look to getting a direct advance.

482. Might not a portion of the expense the Company now incur be saved by converting the bank into an engine of payment, the same as the Bank of England is?—I rather think that there might be some saving in that way, and that the bank might in a considerable degree supersede the general treasury as an engine of payment. But on the other hand there is the danger of its funds being diverted from their proper use, as I have already mentioned.

483. Do you not recollect the Union Bank of Calcutta applying to the government for a charter, and of its having been refused?—No, I do not think any application was made to government; but I was spoken to by a gentleman interested in the institution, to know whether I thought a charter would be granted; and my impression, from the correspondence of the home authorities, especially their orders regarding the proposed Bombay Bank, being that the application would not be complied with, I stated that opinion; and consequently I believe no application was made.

484. Do you conceive that the refusal of the charter to the bank of Bombay was at all founded upon the existence of the bank at Calcutta?—Not at all.

485. Do the notes of the banks at Calcutta circulate at Bombay?—No.

486. Then the refusal of the charter to the bank of Bombay was given upon either the general objection to banks, or the absence of particular reasons for the establishment of a bank at Bombay?—Partly both, I believe; I mean that general objections were urged, and it was thought that the circumstances of Bombay did not require the establishment.

487. You have stated that you were spoken to, but that you thought government would not grant a charter; what reason had you to think that government would not grant a charter?—Chiefly from the communications of the home authorities, by which of course the local government must have been influenced.

448. The present bank has a monopoly, has it not?—No, but it is the only chartered bank.

489. What privileges has a chartered bank over other banks?—It is a corporation; it can therefore sue under its common seal, and the individual proprietors are not liable beyond the amount of their subscription; those are the only distinct privileges it enjoys as a chartered bank: but besides these is the resolution of government only to receive its notes.

490. Is there anything to prevent any number of persons from associating themselves into a bank, remaining each liable for his whole property for the debts of the bank?—No.

491. Then the only bank in which parties are liable to the amount of their shares is the bank of Bengal?—So I apprehend, if my notion of the law is correct.

492. What exclusive advantages, independent of the charter, are there which belong to the bank of Bengal above those which other banks possess?—Government receiving their notes, and their notes alone.

493. Can any other banks emit notes?—Yes.

494. And do they?—Yes.

495. What is the present amount of the Bengal bank-paper circulation?—I should suppose that on an average it has been about 800,000 *l.*

496. What are the securities upon which the bank is accustomed to make issues?—The largest amount is issued upon the security of Company's paper, in loans running on for three months or less. It also discounts government bills, and private bills and acceptances with two good names.

497. In what proportion does the bank make advances upon government paper, and in what proportion upon private paper?—I should suppose, to the best of my recollection, that the proportion has been as 15 or 20 to 50.

498. Fifteen, upon what paper?—Upon private paper, and 50 upon loans.

499. Is that a fixed rule upon which the bank act, to make only a certain proportion of issues upon government paper, and to make only a certain proportion upon private paper?—No, there is no fixed rule.

500. Is

500. Is it a rule upon which they act, varied from time to time, or is there no rule whatever?—They have no rule whatever.

501. What leads you to think that that is the proportion on which they advance?—I spoke of the result of the actual transactions of the bank, as far as I recollect it; it did not follow from any arbitrary rule fixing the proportion of loans and discounts, but from the nature of the dealings of the place. Our dealings with natives were chiefly advances upon the security of Company's paper, and there was a difficulty in getting bills to any great amount, such as to satisfy the condition of having two good names.

502. Is the bank in the habit of making issue upon bullion deposits?—I do not remember any issue upon bullion deposit; but it was proposed to make loans upon bullion or any other article not liable to material fluctuation of price or diminution of value.

503. What have been the dividends payable on the bank stock of late years?—I have known them as high as 15 per cent. per annum, but the average I should suppose may be taken as between nine and ten.

504. Is that nine and ten per cent. upon the capital of 500,000*l.*?—Yes.

505. When you left Bengal, what was the dividend last received?—I think the last dividend was at the rate of eight per cent. per annum; but there was a reserve made in consequence of the apprehension of losing by the forgeries, and the certainty of some law expenses.

506. At what did the bank stock sell when you quitted India?—At about 50 per cent. premium.

507. Would not the establishment of other chartered banks tend to bring down the selling price of the stock?—I should imagine it would; but the effect would depend principally upon the government receiving their notes in payment of its revenue.

508. Do you think it a desirable thing, when the government has power to give a franchise to other chartered banks, that it should refuse to grant that charter in any case excepting that in which it is itself a partner?—No, I think it ought not to refuse a charter upon that principle; but before chartering a bank, it seems to be necessary to fix precisely the rules on which it is to be conducted, and the subscribers should I think be required to let their dealings be controlled by the government; for a charter from the government would in India give a bank the character of a government institution, to a certain extent at least.

509. Has it not a bad appearance that the government should give encouragement to a monopoly of this nature in which it is a partner?—I do not attach any importance to that consideration, because I think that the government share of 100,000*l.* is so small as not to have any sensible influence in determining the course of their proceedings.

510. Do you think the intervention of government inspection necessary where a charter is granted for a bank?—Yes, I think so, upon the principle that a charter would give it the character of a public institution.

511. What amount of paper has the bank habitually out?—I think, on an average, about 800,000*l.* of paper.

512. Is all that paper payable on demand?—Yes.

513. And at sight?—Yes.

514. What sized notes are they?—They vary from 10 rupees up to 20,000.

515. Is the larger proportion of the circulation in large or in small notes, or in what sized notes?—The largest proportion, I should imagine, is in notes from 100 rupees and upwards.

516. How far out of Calcutta does the paper circulate?—It circulates to Bahar, but the circulation depends chiefly upon the receipts of the government treasuries. In Benares and the Western Provinces, where there is a separate currency, the government do not receive the notes of the bank; and they cannot well circulate in the interior unless taken at the public treasuries. Probably there would be some circulation of notes in Benares, if the government did receive them into the treasury at that place.

517. Are the notes all sicca rupees?—All sicca rupees.

518. Is there any other paper that the bank circulates in the shape of bank post-bills?—It has of late years offered to issue bank post-bills, with a view to securing remitters against robbery; but they were not taken to any great extent.

519. Has it any connection with the Presidencies or any other part of India?—No, it has not.

II.
FINANCE.

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520. Do its notes circulate among the natives with perfect confidence?—I believe with perfect confidence.

521. Do they circulate with perfect confidence in other parts where it is not received as revenue?—I believe they do not circulate there at all, but I should say that the cause is not want of confidence.

522. Since the establishment of the bank, has the tendency been gradually to increase the circulation of paper, and is the circulation of the paper still on the increase?—Yes, I apprehend there has been a decided tendency to increase: for some time a circulation of 50 lacs was thought sufficient, and the issue of the bank was restricted to that amount under the old charter; but the amount was found to be too small, and its notes sometimes bore a small premium.

523. Is there any restriction upon the issue now?—There are two restrictions: the one a practical one, which is that it shall always reserve cash equivalent to a fourth of its obligations, payable on demand; the other that its circulation of notes shall not exceed two millions, but this does not operate practically, there never being a demand for notes nearly to that extent.

524. Has not the export of bullion been concurrent in point of date with the extension of the issues?—I do not think precisely so; and there seems to me to be no connection between the two things, though it be true that the export of bullion has occurred since the issues of the bank were extended; the course of trade and the exchanges with England having altered since that time.

525. Since the establishment of this bank, has not the existence of a paper currency, to which entire credit was attached, been found to be a great facility in the general commercial intercourse with the country?—I should think very great facilities have been experienced in Calcutta; beyond that, the notes have not circulated much, but come almost immediately into the Company's treasury; and although they furnish the merchants and the Company with a convenient means of remittance, they can scarcely be said to exist in the interior as a paper currency. In general, indeed, payments in the districts, even in the provision of the staple articles of commerce, are made in such small sums, and the population is so poor, that there is scarcely any room for a large circulation of bank paper.

526. Does not the fact of the paper being receivable in the public treasury, make it also current between the larger dealers in the provinces?—To a certain extent probably, but not I believe to any large extent; in general the currency used by native dealers is the coin of the country.

527. Have there been attempts at any time to establish any branch agency?—No, there has not.

528. What other banks are there at Calcutta that issue paper?—I believe there are only two banks that issue paper at present.

529. What are they?—The one is the Bank of Hindostan, of which the proprietors are Alexander & Co.; the other is the Union Bank, supported by an association of subscribers. There were two other banks; Messrs. Palmer & Co. had a bank for a short time, and there was another bank managed by Messrs. M'Intosh & Co., called the Commercial Bank, that has now ceased.

530. Do they issue paper payable on demand, in the same manner as the Bengal bank?—Yes, they do.

531. Of the same description of paper?—Yes.

532. Can you state to what extent that paper circulates?—I believe it is confined to Calcutta.

533. To what amount?—I have had no means of accurately ascertaining the amount; but I have understood that before the bank of Bengal extended its issue, the Hindostan Bank had a very large circulation, to the extent of 400,000*l.* or 500,000*l.*; but I have no doubt that their issues have been much contracted of late from the extension of the Bengal bank paper, and other causes.

534. Do you suppose that the whole circulation of these banks, taken together, may be equivalent to the amount of the bank of Bengal, at the present moment?—At the present moment, I should think not.

535. Do they amount to one half?—I should think not.

536. Has the paper, upon those other banks, been upon the decrease ever since the establishment of the bank of Bengal?—Not, I believe, until the bank of Bengal was enabled, by new charter, to issue notes to the extent required by the public; and the chief decrease, I apprehend, has taken place since there has been a failure in the credit attached to the different houses of agency.

537. Among those other banks, what number have stopped payment, at any

time?

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time?—I only remember one, Messrs. Palmer & Co., and they had in fact ceased to have a bank before they stopped payment.

538. Had it any paper out when it stopped payment?—Yes, some notes that had not come in; but it was not at the moment issuing notes.

539. Did any of the natives or any of the inhabitants suffer from holding their notes?—They must to a certain, but I imagine very limited, extent.

540. Was there any hesitation or stoppage on the part of the other banks?—I am not aware of any such circumstance.

541. Did this affect the credit of the others generally?—It affected the credit of the bank of Hindostan considerably. The Union Bank had just commenced, so that the only bank at the time of considerable importance in regard to the extent of its issues was the Hindostan Bank.

542. Did it affect the credit of the Bengal Bank?—Not materially; but for a day or two the natives were bewildered. Their general impression had been that Palmer & Co. had as good credit as the Company, and for a time there was a general vague alarm as to all securities.

543. Has the bank of Bengal its annual statement of affairs made public every year?—Twice a year a statement is submitted to the proprietors and sent to the government.

544. Is there any auditor appointed to look into it, or do the proprietors take the statement as it is given?—The proprietors take it as it is given.

545. Is the account published?—No; but there is no objection to its being published.

546. Is it read at the annual meeting?—Yes, but meetings generally consisted of the directors and one or two proprietors. Indeed I only recollect one proprietor not a director who made a point of attending.

547. There is no secresy observed respecting it?—No.

548. Is the maximum of the dividend that they can receive limited?—No; they are entitled to receive the whole net profit as exhibited upon the balance sheet.

549. While you were there was there no instance of the bank deposit falling below the one quarter of the issue of paper: you have stated that you are limited to having one quarter of your issue in bullion; was there no instance of the bank's deposit falling below one quarter?—It has occasionally fallen below the prescribed standard, when there has been a demand for cash.

550. When it so fell below, to what means did you resort to bring your affairs back?—The discount necessarily limited, or altogether stopped.

551. Were there many instances in which the bank, for the purpose of righting itself on these occasions, produced great inconvenience to the place by withdrawing the ordinary facility?—Whenever it refused the usual accommodations it must have had very considerable effect; and it was generally the object of the directors, at least latterly, by raising the interest in time, to prevent the necessity of an absolute stoppage of accommodation before we approached the limit. I cannot say that we always succeeded. There was I think too great a reluctance to raise the rate of interest, and we doubtless committed other mistakes.

552. Was there sometimes a complaint that the sudden measures of your mode of proceeding distressed the general trade of the place?—Yes, there were complaints of that.

553. Did not those occasions generally arise from your having overstretched your accommodation to government, and not to individuals?—They arose to a certain degree from our having more government paper than we ought to have had, but that was not an advance to the government.

554. When you were in the habit of having government paper, did you find it easy to sell government paper and make money of it?—We did not find that we could sell our government paper so easily as we wished when money was wanted.

555. And were obliged to have recourse to other means to lessen the obligations of the merchants, from the inability of making use of that?—Yes.

556. When you made the four per cent. loan, was that an occasion when you were so obliged?—No, we had then an excess of cash.

557. Does the proportion in which you make advances upon private bills depend at all upon the difficulty of finding bills with two good names to them?—I think chiefly; indeed I am not aware of any other cause.

558. Do you consider, from your knowledge of the commercial circumstances of the country, if there were to be allowed a system of complete freedom in banking at

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Calcutta, the competition at the various banks which might be established would lead to greater fluctuations in the change, and by that means to great uncertainty in trade?—No, I think there is no objection to perfect freedom in banking, with the proviso I have above stated, in reference to the fact that a charter would imply a recognition by the government; otherwise I see no reason for any special restrictions in India. The danger lest bankers should push their issues without a sufficient reserve of funds, is not I suppose peculiar to that country.

559. If the Committee understand you, the condition that you would make of any bank receiving a government charter, is maintaining publicity in its affairs?—That is the chief condition; the rules by which it is to be guided being previously approved.

560. Did not the Hindostanee Bank, at the period of Palmer's failure, meet its demands with promptness?—I believe with entire promptness.

561. And the other banks?—The other banks, except the Union Bank, had ceased to exist; and that bank had, I believe, little paper in circulation.

562. How many years has the bank of Hindostan been established?—I cannot answer that question; but I believe long before I was in India.

563. Sixty or 70 years?—I rather think so; but I am not acquainted with the fact.

564. Do you not think it very unfair that their paper should be refused in circulation at the Company's treasury?—No; because it is quite a private concern; and further, they have, I believe, made use of their bank notes largely in supporting their commercial speculations.

565. If deposits of the Company's paper were made, do you see any reason why they should refuse?—Yes; I think the taking of notes would be a recognition by the government of the security of the bank, beyond what it would be justified in doing, without inspecting its proceedings.

566. Would it not be fair to put all the banks upon an equality?—The bank of Bengal has government directors, and lays its accounts before government regularly. We have no control over the private banks; and I should object particularly to banks having any direct concern with commercial speculations.

Sabbati, 3° *die Martii,* 1832.

THOMAS HYDE VILLIERS, ESQ., IN THE CHAIR.

Holt Mackenzie, Esquire, called in; and further Examined.

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567. YOU mentioned that the capital of the bank was 50 lacs of rupees?—Yes.

568. Is that a capital paid up, or only subscribed?—It was paid up.

569. How has it been disposed of; is it vested in government securities?—A part is vested in government securities, and part remains available for other purposes.

570. What proportion is vested in government securities?—It has varied from time to time. There is no precise sum absolutely vested in those securities; the amount purchased and held is discretionary with the directors.

571. Then it may be considered in fact as still part of the current assets?—Yes, in so far as sales can be effected when wanted.

572. There is no engagement with the government, that the bank shall continue to hold any part of that government security?—Not now. There was formerly a stipulation with government, that the bank should lodge 20 lacs of rupees of Company's paper in the general treasury; but at the time the present charter was given to the bank, it was released from that engagement, and left at liberty to dispose of its funds as was thought best, subject to the provisions of the charter; and though the arrangement was not I think approved at home, the stipulation has not I believe been revived.

573. Was that one of the points of controversy alluded to, between the government at home and abroad?—I think it was.

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574. Supposing the government to make the bank their treasury, as was suggested in a question the other day, should you conceive that their cash would be reckoned with the other cash of the bank, so as to admit of an issue not exceeding three-fourths of it?—I should apprehend it would be absolutely necessary to regard the government cash, distinct from the cash of individuals, as being more liable to be suddenly withdrawn.

575. You mentioned that the notes of the bank were issued for sums from 10 rupees to what amount?—Ten thousand is I think the highest amount.

576. Is that minimum of 10 rupees a legal limitation?—I believe not.

577. There is not a similar limitation on the issues of the private banks?—There is no restriction whatever imposed on them.

578. Do they in fact issue notes of a lower amount?—I believe not.

579. Are the greater part of the transactions in Calcutta of 10 rupees in paper or in coin?—I should imagine in coin, even in Calcutta; in the interior of the country it is certainly so.

580. How are the transactions of 100 or 200 rupees?—In Calcutta generally in bank notes, excepting government issues for the public service. In the provinces the majority of transactions, a great majority I should think, are in coin.

581. Is there any silver coin in circulation larger than the rupee?—No.

582. Is the gold coin much in circulation?—It cannot be said to be at all in circulation.

583. What value in rupees is the lowest piece of gold?—There are quarter mohurs, the mint value of which is four rupees. But I do not remember the government having ever coined gold below the mohur: and though half and quarter mohurs would be coined at the request of individuals, I cannot say how far it has been actually done.

584. Is there not a species of security called treasury notes, in Calcutta?—Yes; they will be found mentioned in the statement furnished in the reply to the questions of the Board.

585. Do not they partake of the nature of exchequer bills in this country?—They are promissory notes, payable at a specified date; and intermediately they are receivable in payment of government demands at the Presidency.

586. You have stated in your letter, that a better plan might have been adopted for the management of treasury notes, and payment of interest; to what particular class of notes do you allude, and how would you remedy the inconvenience to which you allude?—I alluded particularly to the condition of the remittable loan, by which the government bound itself to grant a remittance at a specific rate. Looking back, with the advantage of actual experience, I must confess that it was a blunder to come under the obligation of giving a remittance at any specific rate, and especially at the rate of 2*s.* 6*d.* for the rupee.

587. You object to their binding themselves to pay the amount in England?—Yes; I think it was a blunder, though I was among the blunderers. And I am also of opinion that the rate of remittance on the 5 per cent. loans ought to have been sooner changed by orders from home.

588. Is it your opinion that all loans necessary in India should be made payable there, as a means of preventing the great changes which must take place in the currency, by large and uncertain remittances being made in payment of interest?—I think that all conditions relative to the remittance of principal or interest should be carefully avoided hereafter, in loans made in India. I should also add, that I believe the home authorities saw the probable result of the option of remittance given to the public creditors, earlier than we did in India, and that their instructions were against coming under such a stipulation; whereas the local government yielded too readily to the considerations in favour of the measure, and particularly to the facility which the temptation of a fixed and favourable remittance gave to the raising of money by loan.

589. Would not the omitting those conditions, the rate of exchange at which the interest shall be drawn for and paid in England, prevent the remission of a large sum of money annually for India, in payment of this interest; at least prevent the remission by government?—Certainly.

590. You have stated your opinion, that it would not be convenient that the treasury of the government and the treasury of the bank should be united; in what manner is the loose money, or what may be called the balances of the treasury of the government, kept in Bengal?—It is kept in Calcutta, in what is called the general treasury, under the joint keys and the joint responsibility of the sub-treasurer,

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surer, who is a covenanted civil servant of high standing and with a large salary, and of the native cash-keeper, a native of respectability and wealth, who gives security to a considerable amount.

591. Is it kept in specie?—Partly in specie and partly in bank notes; bullion is generally kept in the mint, which remits immediately as it coins to the general treasury.

592. About what may be the average amount of government treasure so kept?—It has varied greatly; I could not immediately state the average. The general impression was, that if the balance was not about 50 lacs of rupees, or 500,000 *l.*, it was insufficient, but it varied greatly; and the sum necessary to be reserved depended partly on the season of the year, according as a surplus of revenue might be coming in, and there might be a prospect of a large demand.

593. So that as far as your recollection goes, you consider 500,000 *l.* to have been the minimum of what the government would consider it prudent to keep in their treasury, and that the amount generally considerably exceeded that?—I think that when the balance was under 500,000 *l.* we considered the treasury to be too low, but in difficult times it has certainly been much below that.

594. Did it ever exceed a million?—Yes, considerably so in 1822-23, when we paid off a large amount of debt, but ordinarily it was less than a million; towards the close of Lord Hastings's administration, indeed, there was a very great accumulation of cash everywhere, and the balance in the general treasury was then I should imagine greatly in excess of a million.

595. Did you ever know it to go to a million and a half or two millions?—I have no doubt there must have been two millions at the time we were preparing for the payment of several millions of debt, and the spare balances of the provincial treasurers were brought down to the presidency treasury.

596. When there was no accumulation for the purpose of paying off a loan, and the government was in the transaction of its ordinary financial concerns, did the balance then run from 500,000 *l.* upwards?—That was the sum we generally wished to have in reserve, but in difficult times the balance has frequently fallen considerably lower.

597. This balance was locked up in the coffers of the treasury in specie?—What was not wanted for current disbursements would remain locked up.

598. Had the government, besides that balance so locked up, some balance on their account current with the bank?—They kept no account current with the bank.

599. The whole of their surplus balances were kept in specie in the treasury?—The general treasury had only the surplus required in Calcutta. There were likewise considerable balances in other treasuries throughout the country: every political resident's treasury, and the treasuries of the several collectors, had balances to provide for the disbursements necessary in the several branches of the public service; the paymasters also have generally some balance, and the total cash balance of India has usually been from five to six millions sterling; in the last estimate it is, I think, about seven millions.

600. Were you sensible occasionally that the large accumulation of specie so locked up by the government, occasioned corresponding derangement in the circulation of the place, and that the government's taking in or letting out produced corresponding scarcities or abundance of money?—The only time that I remember any great accumulation taking place beyond what was deemed necessary for the unembarrassed currency of affairs, was contemporaneous with a very large import of bullion into Calcutta, and a general abundance of money; that was at the expiration of Lord Hastings's administration, and the accumulation in the government treasury did not then perceptibly, I think, occasion any difficulty in the money market, there being indeed a general abundance; but the subsequent issue in payment of the debt had the effect of throwing upon the hands of the public creditors and others much money, which they had a difficulty in using: the accumulation in the government treasury would probably have been seriously felt, but for the circumstance that it was contemporaneous with a very large import of bullion into Calcutta: and at other times it is probable that too much may have been occasionally accumulated; but ordinarily the object of government was to restrict its cash balance to what it considered necessary for the current business: and at the general treasury of Calcutta we had to provide for uncertain demands from various quarters; thus I have known the bills drawn from China, within a short period, amount to about 400,000 *l.*: and the governments of the other presidencies and the King's

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King's Government occasionally made large demands upon it; to meet such calls a considerable reserve was necessary, but the amount is not to be regarded as a fixed sum locked up.

601. Did not the uncertainty of the demand occasion your keeping a much larger balance in the treasury?—Yes; if all demands had been quite regular, a smaller sum would have sufficed, but we had also to provide for occasional deficiency of revenue.

602. At what sight are the bills drawn from China?—Generally, I think, at 90 days' sight.

603. Would it not materially facilitate the operations of the bank, and the circulation of the place, if the treasure of the government were kept as the treasure of this Government is kept, in the coffers of the bank, and there were also a general circulation of the bank's paper?—I should think not; it appears to me that it would be unsafe for the bank to be exposed to all the demands which the government has to meet, unless (what would defeat the object of the arrangement) the bank kept in its coffers the money which the government now reserve in their treasury: for the demands upon the government are too uncertain and too large, contrasted with the ordinary commercial transactions of the bank, to allow of its applying the same principle to both; and I should fear that embarrassment would probably result from their being so connected as the question supposes, it appearing to me that the government is too large a customer for a bank of so small dimensions.

604. What fluctuation have you known in prices or in the interest of money, at the time of the government paying off any of its loans, in consequence of having a large balance in the treasury?—I think that on the occasions I have referred to, there was a fall in the interest on loans with perfect security, of from six to four per cent.

605. Have you ever known them reduced from eight down to five per cent., in consequence of suddenly paying off a loan?—No; I should think eight per cent., at the time I am speaking of, was higher than houses of perfect credit gave.

606. Have you ever known a great rise take place of salt and opium suddenly, in consequence of government paying off its loan?—I believe the price did rise very considerably; I cannot bring the particulars to mind at this moment.

607. Is it not desirable, if possible, for the government to avoid occasioning such sudden changes in the abundance of money, if it can be avoided?—Certainly.

608. Is not the present system objectionable, if it occasions such sudden fluctuations?—I think the desirable mode of discharging debt is to pay it off gradually, instead of by large sums.

609. Would not any means which rendered available for the country any excess of balance which the government may have in its hands, tend to prevent any such sudden fluctuations; if the excess in its hands be beyond that it thinks it prudent to keep, and that could be made available to the currency of the country, would not that be preferable to the present mode?—Such an arrangement would certainly be beneficial, but it does not immediately strike me in what mode the object could be accomplished.

610. Does the bank allow interest upon deposits?—No.

611. Have not very great fluctuations in prices taken place, in consequence of government wishing to convert a remittable loan into an irremittable, and also to pay off the loans of eight and six per cent., by raising loans at five and at a lower interest?—I believe the operations referred to did cause considerable fluctuations.

612. Are any such rises and falls likely to take place hereafter, now that the debt is brought there to one standard?—That will depend on the amount paid off. Of the old five per cent. loan, of which a portion has been advertised for payment, one of the conditions is, that not more than a million and a half shall be discharged in any year. But even the issue of such an amount would, I apprehend, cause a considerable fluctuation in the money market: that in India is comparatively limited, and the operations of government must consequently have a much wider effect than they would in a richer country.

613. When in 1823 the old five per cent. was paid off, did not the interest fall in Calcutta to two or three per cent.; and when the Company advertised for a new five per cent. loan, did it not rise immediately to eight per cent.?—I do not remember interest so low as two or three per cent., four per cent. is the lowest I remember. Soon after this the Burmese war commenced, and the government first opened a four per cent. loan; then interest rose I believe to between five and six

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six per cent. The five per cent. loan which was subsequently opened, operated in fact as a six per cent. loan, until the four per cents. were absorbed by it: and the private houses were exceedingly pressed for money in consequence of the large sums which government borrowed; they gave, I believe, not less than eight per cent.

614. Exclusive of loans for payment in India, have you ever known money borrowed in India to send home to pay off bonds here?—We have been borrowing money at the time we had to remit bullion to England, but the bullion was required to pay off the debt from the territorial to the commercial concern.

615. Has not money been borrowed in India, and remitted to pay off bonds in this country?—Not that I am aware of.

616. Are there in Calcutta any men of capital who speculate largely on those sudden transactions of government which produce such sudden changes in the value of money?—I do not believe there is much speculation of that kind. The native money-dealers are always indeed looking out for any advantage they can make by the wants of others; but I have never heard of any extensive speculations such as the question describes.

617. You do not think that any undue advantage is enjoyed by any individuals in knowing beforehand the secret intentions of government with respect to such transactions?—No; as far as my experience goes, I have never had reason to believe that such was the case. In general, the moment government has resolved on any measure of the kind, notification has been stuck up at the general treasury, and the advertisement in the gazette has followed as soon as possible.

618. You have stated, that the treasure held at the different treasuries of the Company, under the Bengal presidency, amounts in your opinion to five or six millions?—I spoke of the cash balances in the whole of India; that of the Bengal presidency is probably about three millions, and the remainder is in the treasuries subordinate to Madras and Bombay.

619. Is there any one treasury which possesses nearly to the same amount of 500,000*l*, as the minimum of the treasure?—No; but in several of the provincial treasuries a considerable reserve is also necessary: at Benares and Furruckabad, for instance, there are treasuries on which bills have frequently been negociated to a large extent, especially for the supply of the troops in the Deccan, and which might be considered as general treasuries for the Western Provinces. The Moorshedabad treasury is required to have a larger balance than others in Bengal, because of the payments to the nizamut there, and the advances required by the commercial branch for the purchase of silk; but in none is there nearly so large a reserve necessary as in the general treasury at Calcutta.

620. Do you not think that much larger balances were kept in the treasury, to meet the orders which the Company sent out respecting their investments, and that that occasioned a very considerable uncertainty as to the amount to be kept?—I do not think that the Company's commercial orders have occasioned much uncertainty in any of our financial arrangements; the demand on that account being comparatively steady.

621. Do you think, if the Company's payments were limited to territorial payments, and receipts from that, the balances would be so large as they have been?—No; they would certainly admit of some reduction.

622. Would not in that case the difficulties which the general commercial transactions have experienced, be much less frequent than they have been?—I do not think that any material effect would result from that cause.

623. The uncertain demands you say have increased the balance very much; if they were put an end to, would not there be a less balance necessary?—The Company's commercial transactions having been comparatively regular, I do not think they have had much effect on the money market, through their influence on the financial arrangements of the government.

624. Did the Court of Directors ever complain that the balances kept in the provincial treasuries were too large?—Yes, that was several times the subject of directions from home.

625. Why were not their instructions attended to?—I believe they were attended to, as far as was thought expedient; but I do not mean to say that the thing was always squared as it might have been, though the attention of the accountant-general was particularly directed to the subject; my impression is that the Indian balances have been frequently too large.

626. How was it proposed they should employ those balances, if they should reduce

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reduce them?—They would naturally be appropriated to the payment of debt, if not otherwise required.

627. Did not the purchasers of salt and opium in 1822 and 1823 sustain enormous losses, in consequence of the rise of their prices on paying off the loan? —It is likely that they may have sustained loss by the subsequent difficulty of raising money when government again borrowed; but I do not recollect that that fact was as stated.

628. Did not the purchasers of salt and opium frequently apply for relief in the clearances of their purchases; and has not that been usually granted by extending the time of clearance, or anticipating the payment of half a year's interest upon the public debt, or by other means?—There have been frequent arrangements adopted in that respect.

629. Do you recollect that before the Burmese war ten or eleven millions were collected with a veiw to paying off debt?—I have already mentioned the great accumulation at the termination of Lord Hastings's administration.

630. For what object was that great accumulation?—I cannot say that it was with any distinct object; it arose partly from unexpected circumstances; and his Lordship had not, as far as I know, made up his mind as to whether he should pay off debt in India, or wait the instructions of the home authorities, who he thought might desire to apply the surplus to other purposes: a large amount of bills had been previously drawn on the home treasury, in liquidation of the principal and interest of the debt.

631. How long do you remember that large balance remaining?—I do not remember the time; but immediately that Mr. Adams succeeded to the government he acted upon his own view, which coincided with the advice of the financial officers; and proceeded to pay off part of the debt, and to reduce the interest of the remainder, in so far as it was within the option of government to do so.

632. Besides the two per cent. which is the seignorage charged on coining silver of standard value, is not an additional per centage charged for refining, if the silver is not of the standard value?—If the silver is below the dollar standard, which is I think five or six worse than that of the present rupee, a charge is made for refining, but not otherwise.

633. What additional per centage is charged for the refining, on silver below the standard?—It varies according to the worseness.

634. From what seignorage up to what, state the greatest and the least?—I cannot state that without referring to the mint table, which is annexed to No. 14 of the Bengal Regulations of 1818. The seignorage is fixed uniformly at two per cent. on the produce, after allowing for the difference of standard, and deducting the charges for refining, when such are chargeable, at rates varying for each half dwt. of worseness, which are specified in the third column of that table.

635. Has much coin been usually taken to the mint by individuals for re-coinage? —Of late comparatively little.

636. What is the mode of proof when individuals take bullion or coin to the mint; is the new coin immediately advanced to them, or what interval elapses?—The general interval I think is about three weeks. When the bullion is delivered in to the mint, it is examined, weighed and passed through the fire, and specimens sent for assay to the assay-master; the mint-master grants to the proprietor a receipt entitling him to a certificate from the assay-master, for the net produce, calculated according to the table which I have mentioned. That certificate is payable at the general treasury, and is intermediately receivable in payment of government demands, or may be negociated.

637. For how much per cent. of the supposed value of the coin do they issue this mint note?—To the full value of the bullion, deducting seignorage and other charges, if any, of coinage.

638. Within how many days after lodging the coin or bullion at the mint?—I am not quite sure. I believe ordinarily within a week, but I have known times, when the import was very large, that the period was considerably more; but when the amount brought for coinage is moderate, it will be done within a week.

639. Is the coinage of India well executed?—The old coinage was but poorly executed; in the present Calcutta mint it is, I believe, very well executed.

640. Did the finance committee that sat in Calcutta, recommend any means by which the expenses of the mint, now exceeding its receipt, might be diminished in future?—No, they did not. The new mint had not been fully established; and they had not materials to come to a clear judgment.

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so restricted; and they are under restrictions as to agency and partnership, which I do not precisely recollect.

663. What do you call commercial servants?—They are chiefly the officers called commercial residents, who provide silk, cotton and sugar, and the other articles which are purchased in the interior of the country for the Company's commercial investment; also the officers of the board of trade and warehouses in Calcutta.

664. Do you not conceive that the commercial servants are more particularly that class of servants which should be restricted from trading, if any should be so restricted?—I think all government officers should be restricted from trade.

665. Would it not more especially be necessary that those persons who trade for others should be restricted from mixing up that trade for others with a trade of their own?—Yes, I should think so.

666. Can you state what is the number of Company's servants who are enabled to trade under this regulation?—I think about 20 at present.

667. Do you know when the distinction took place between the commercial and political servants?—I suppose it originated in the Act of Parliament which prohibits any person employed in the management of the revenue or the administration of justice from being engaged in trade. In old times, I imagine, all were permitted to trade.

668. In fact, during your residence in India, did the Company's commercial servants trade on their own account to any extent?—Some of them, I believe, traded to a considerable extent.

669. The commercial servants of the Company were formerly paid by commission upon their outlay, were they not?—They were.

670. Were the Company's commercial servants employed as agents by other individuals?—I rather think they were; but I cannot speak positively to the fact. There is now a prohibition against their being so employed.

671. Do you know whether their agency for individuals was more or less expensive than that of other persons?—I imagine they would be employed by individuals only if their agency was found profitable to those who employed them; but I have no means of knowing the facts.

672. Do the captains of the Company's ships always carry on a trade on their own account?—I believe always.

673. With regard to the agency of the Company's servants for the public, was it more expensive than the ordinary rate of commercial agency performed for individuals?—I believe the rate of commission allowed by the Company to its servants, was considerably less than that paid by private merchants to individuals: as to the other charges and expenses arising out of the system, I cannot state particulars in a satisfactory manner.

674. You do not allude to the expense of building and so on?—No; I have no means of stating those accurately.

675. What was the rate of agency paid by the Company to their commercial servants?—I think two-and-a-half per cent., subject to limitation when it amounted to a certain sum.

676. The Company providing all the buildings?—The Company providing everything.

677. Are not all the Company's servants indiscriminately allowed to be shareholders in the bank?—Yes, I believe indiscriminately.

678. That is under the Act of Parliament, is it not?—It is.

679. Do you conceive that any of the objections to their trading in general, apply to their trading to the extent implied in this connection with the bank?—No, I think not. It is a corporate body, acting under strict rules; they are very few in number; and as far as my experience goes, the bank proprietors have exercised little or no interference in the management, except in electing the directors, and that was done chiefly by the houses of agency in Calcutta.

680. Are there any other exceptions besides those you have mentioned, to the general restriction with regard to trade imposed on the Company's servants?—I do not immediately remember any others.

681. Medical officers have been allowed to trade, have they not?—Yes; medical officers, when attached professionally to civil stations, are allowed to trade; military officers are generally prevented from trading.

682. What is the largest amount of territorial revenue which you have ever known advanced in India for commercial purposes, in one year?—Speaking from

recollection I should say about two millions; but something less if, as I have been doing, we take the rupee at 2*s.*

683. Has it ever reached nearly that amount?—Yes; and more, if we include all supplies to China.

684. Will you refer to Appendix No. 22, in the Report of the Committee on East India Affairs, p. 656, Parliamentary Paper 320, for the Session of 1831, purporting to be the amount of charges on the Company's annual investment in silk: in column 2, there is Cost of Provision, including commission and all charges of freight up to the arrival of the silk in Calcutta; and in column 3, Charges whilst in warehouse at Calcutta, and shipping expenses: are you able to state whether the second column includes the cost for building and maintaining the warehouses and buildings connected with the provision of that investment?—I am not able to state whether that account includes any charge for dead stock.

685. Have you any means of knowing whether that is cash payment by the agent, exclusive of buildings, or inclusive?—No; I do not know on what principle the account has been made up.

686. Is any interest allowed on the capital advanced in the providing the investment, between the advance and the return?—I believe no interest is charged; certainly there is none in the account between the territorial and commercial departments.

687. Do you know whether very considerable losses have not occasionally arisen upon those advances?—I should imagine there must have been; but I am not cognizant of the commercial accounts sufficiently to answer that question with precision. The commercial books will show every item of receipt and disbursement; and there can, I conceive, be no difficulty in ascertaining at the India House every fact necessary to the fullest development of the Company's transactions.

688. At the time of the Burmese war, did not the bank of Bengal discontinue discounting for private individuals in consequence of its reduced cash balance?—Yes, it did occasionally.

William Leach, Esq., called in; and Examined.

William Leach, Esq.

689. YOU are the Accountant of the India Board?—I am Senior Clerk in the department of Accounts and Finance.

690. What is the nature of the business of the accountant's department?—To examine accounts relative to the Company's finances which come before the Board; to report to the Board on subjects of that nature as they arise; and to revise the correspondence on financial matters which comes before them for despatch to India, whether in the financial or other departments.

691. Which are the particular branches of correspondence which pass under the revision of your department?—The territorial finance, the commercial finance, and the mints and coinage.

692. Will you state what are the subjects usually treated of in those branches of the correspondence?—Instructions to the respective governments of India, and observations upon their measures, relating to the following subjects: the various heads of revenue and of expenditure in their several details, the loans and other means adopted for the supply of the Indian treasuries, the remittances required for the repayment of territorial advances by the home treasury, the appropriation of the surplus commercial profits realized in England, the public banks in India, the conduct of the mints and the coinage, the regulation and support of numerous retiring and compassionate funds for the benefit of the military and civil services, the funds permanently or occasionally deposited in the Indian treasuries, and other subjects of a miscellaneous character.

693. What process is followed in the revision of that correspondence?—Information is received from the India House, illustrative of every subject taken up in the correspondence, and further information is required if necessary, and the whole is very particularly examined and reported on to the Board. All the financial statements are examined, as far as possible, by the accounts which the office receive from India. These papers are printed copies of some of the letters to the Indian governments, containing the general reviews of the finances of each presidency, and of all India, which periodically pass through the office [*producing the same*]; the subjects as well as the numerous figured statements in which undergo the examination described.

694. Does

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694. Does any other correspondence pass through the department than that you have described, and if so what is its nature?—There is frequently referred to the department correspondence from other branches of the office, which contain communications on subjects connected with the finances. The correspondence with the Court of Directors upon their home finances, and the correspondence with various branches of His Majesty's Government upon matters connected with the Indian finances likewise pass through the department.

695. What is the description of accounts which are brought before the Board?—There are accounts from India relating to the revenues, the charges, the debts and assets, and the external and the internal commerce of the respective presidencies; accounts relating to the receipt and expenditure of the Home Treasury, accounts between the territorial and commercial branches; and accounts are also prepared in the department illustrative of the various subjects, either arising out of the different branches of correspondence or which otherwise require the attention of the Board.

696. What means do you possess in your department for examining the accounts or other statements in figures which come before the Board, and for the preparation of such as are required for their use?—A considerable number of accounts are forwarded from India annually, both of the receipts and disbursements of the governments, and of the debts and assets; the correspondence also is generally voluminous, and has many documents attached to it; and the financial consultations of the governments in India are forwarded to the Board.

697. Can you produce for one year the accounts and statements furnished to you from India upon the finances, and from the Court of Directors?—These are the annual accounts of the three presidencies [*producing the same*]; the Bengal estimates of receipts and disbursements for the year 1828–29, the actual accounts for 1828–29; the estimate was received in October 1829, the actual accounts in November 1830: the comparative statement of the estimated and actual accounts, and the commercial receipts and disbursements. The same are received from the three presidencies: there are also the sketch estimates, which are sent some months before the regular estimates, from each of the presidencies [*producing the same*].

698. What is meant by the term sketch estimate?—A prospective estimate, prepared six or seven months before the regular estimate can be completed. It is generally called a sketch or prospective estimate, as contradistinguished from the regular estimate.

699. Are those accounts which have been printed?—No, they are far more voluminous than any that are printed: abstracts of some of them are printed.

700. Are those the materials from which the annual statements for Parliament are compiled?—Yes, they are. Here are, further, the quick-stock accounts, which are the quarterly accounts of the debts and assets; the first in the official year being dated the 31st of July, the next the 31st of October, and so on.

701. Are those furnished to you from the India House?—They are, being either duplicates received from India, or copies made at the India House. Besides those accounts, reports of the accountant-general accompany them on each occasion, which enter annually into all the details and all the variations, under each head of revenue and of charge, during the whole period from the commencement of the present charter, at considerable length. An annual statement of the dead stock of each presidency accompanies these accounts. There are the same accounts of receipt and disbursement for Prince of Wales' Island, Sincapore and Malacca, as for Bengal, Madras and Bombay. The reviews of the various heads of revenue and charge coming from some of the presidencies (like those now produced, which are from Bombay), are sometimes recorded in the consultations or proceedings of the government.

702. What is meant by the term consultations?—The record of the proceedings of the government in each department.

703. Do those form the whole of the accounts which they have at the India House?—No; they have more extensive and detailed accounts, consisting of the general books and the subsidiary books, &c.

704. Are you conversant with the nature of those books?—They are books in which the transactions of the government are kept in the form of double-entry, journals and ledgers.

705. Have you any accounts kept in that form?—The whole of the accounts are upon that principle. Accounts are also received from the Court of Directors, besides those from India, such as the accounts between the territorial and commercial

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cial branches, and details of their expenditure on the territorial account at home, and various other statements called for, from time to time, as circumstances require.

706. Will you state what process you follow in order to ascertain that the statements submitted to the India Board, and submitted to Parliament, agree with the actual accounts?—The statements submitted to the Board are examined as far as our materials enable us, and further information is called for when requisite; but the accounts presented to Parliament are prepared by the auditor of Indian accounts, and by the accountant-general at the India House, and do not pass through the Board. Mr. Melvill, as the Committee are aware, is the auditor, and Mr. Lloyd the accountant-general.

707. Will you describe what course is adopted with respect to the Indian revenues, in order to ascertain whether all which ought to be collected is collected or accounted for under proper heads, that the receipts agree with the statement of collections, and that none but authorized disbursements are brought to account?—That is a process belonging peculiarly to the offices of audit, abroad and at home. The accounts are regularly audited in India in each year, and for the most part before they are sent home.

708. Those are matters of which you do not take cognizance?—Not in the way of audit; but much attention is given that every receipt or charge is brought to account under its proper head.

709. Are those matters of which Mr. Melvill, in the India House, takes any cognizance?—The accounts are checked by the auditor's office at home.

710. Will you state to the Committee what details are supplied by the India House as to the sums charged to the account of the territory at home?—The details are partly shown in the account between the territorial and commercial branches, which has been printed, from the 1st of May 1814 to the latest period, and laid before Parliament. (*Vide* Parl. Papers, 499 of 1830, and 168 of 1831.) It was likewise printed for the House of Lords on the 3d of June 1830. Besides that account, the Board call for the details of those heads which require explanation.

711. Is the account to which you have now referred framed upon a plan agreed upon between the Court of Directors and the India Board?—Yes, entirely so.

712. Is any account current between commerce and territory annually sent up?—An account current, adjusted annually, has been regularly received.

713. What is the nature of the examination which that account undergoes in the office of the India Board?—The examination which it undergoes is to see that it is framed in agreement with the plan laid down by the India Board in 1814, and sufficient details are called for to ascertain that that plan is followed.

714. Are you satisfied that sufficient accounts are supplied to you in order to show that all advances made to commerce, or sums paid on account of it, are duly credited to the territory, and that none but proper charges are debited per contra?—The accounts we have are sufficient to show that the advances made to commerce, as well as the general frame of the account, are accurate. The Board do not generally control the home expenditure, as the Committee are aware, but they control the mode of carrying it to account as Territorial or Commercial.

715. What is meant by the general frame of the account?—That it is in full conformity with the plan agreed upon in 1814.

716. Are the commercial accounts balanced?—The Board does not take cognizance of the commercial books, their control not extending to the Company's commercial affairs.

717. Do you know whether they are balanced?—I conclude they are; but I have no official information upon the subject.

718. No balance-sheet, or abstract of such balance-sheet, is furnished to Parliament?—The annual receipts and disbursements are furnished every year, showing the cash balance at its commencement and close, together with the debts and credits, and the account of stock, but the results are not brought into a form that would be designated a balance-sheet.

719. How is the profit yearly or half-yearly ascertained?—It is ascertained according to the form of accounts which are before the Committee, in which the prime cost of the trade, the various charges upon it, and the sale amount, are shown; other profits of the Company are also inserted, and various charges brought to account, showing the surplus for further appropriation.

720. That

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720. That is a statement of profit and loss by the Company?—Yes, and shows the whole of the appropriation of the surplus.

721. How is the existence of profit sufficient to pay the dividend, or the surplus beyond that, annually shown to be accurate?—The Board call annually for an account of the profit and loss upon the trade, as well as the surplus commercial profits, and their appropriation.

722. Have you that account with you?—I have it for one year [*producing it*], the year 1828–29; it is an account of profit and loss on all goods sold by the East India Company in the year 1828–29, distinguishing India and China, and specifying the invoice price and the several charges respectively, also the sale amount; showing likewise the net proceeds of the commerce of Great Britain, after defraying all charges; and converting the prime cost of the investment, so far as it consists of repayment of advances by the commercial department, at the rate of exchange usual in the Company's books in transactions between the two branches of their affairs, viz. 2*s.* the current rupee, 8*s.* the pagoda, and 2*s.* 3*d.* the Bombay rupee. The account is signed by Mr. Lloyd, the accountant-general.

723. That account enables you to ascertain that there is a surplus sufficient to pay the dividend, and the surplus beyond that, whenever it may be the case?—Just so.

724. What means have you of ascertaining the accuracy of that account?—We have no means of ascertaining the accuracy of it, beyond its authentication by the Company. The Board can call for any of the details which may be required, but they do not exercise control over the Company's commercial transactions.

725. Are you in the habit of calling for details to explain any of those items, with a view to ascertain whether the surplus as stated in the accounts is really a net surplus or not?—Yes, whenever it has appeared necessary.

726. Is it not necessary that every year's account should be verified?—The whole is verified before it is sent to the Board; but if any unusual items appear in the account, explanation is called for respecting them.

727. Are the Committee to understand that you take the account sent to you as a correct and verified account, unless any extraordinary items shall appear to demand explanation?—Yes.

728. This account is compiled from the general books of the Company, is it not?—It is; the Legislature have reserved to the Company the entire direction of their commerce, and accurate accounts of its transactions can only be furnished from the Company's books.

729. You trust to the certificate of the public officer at the India House for the accuracy of that account?—Yes, upon the principle before stated.

730. What steps are taken to see that the surplus is appropriated as prescribed by the Act of Parliament?—The appropriation can only be made with the approbation of the Board; it belongs to the Court to appropriate, and they obtain the consent of the Board for such appropriations.

731. Is it not the business of the Board to see, if there are surplus assets, that the Company shall do so?—The Board have called upon the Company repeatedly to do so; they have full power to do that; but they cannot direct the appropriation absolutely.

732. What restriction is imposed on the accumulation of commercial stock, and how much commercial property in excess of subscribed stock of the Company stands in their books?—The whole of the commercial surplus, after paying all charges, being appropriable under the Act, of course there is no power of accumulating stock from that source: the amount of commercial property is shown in the accounts of "stock per computation," several of which are printed in the papers of 1830 and their continuations.

733. Are the Committee to understand that those commercial accounts as furnished by the Court of Directors, have usually been taken by the Board as correct, generally speaking?—Generally speaking, they have been; but not without explanation being frequently called for, and alterations sometimes effected.

734. Have the Board of Control considered them as correct, when in point of fact they have not had the documents to ascertain the fact?—Yes, when the accuracy of them as extracts from those documents is officially certified.

735. When was the last appropriation made of commercial surplus?—The last appropriation was made in the year 1829–30; there have been regular appropriations made nearly every year, for which the Court are required to obtain the consent of the Board, but they have not been of large amount of late years.

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736. When was the last considerable appropriation made?—In the year 1823-24.

737. To what was that appropriation made?—To the payment of bills for the principal of the Indian debt.

738. How is it that no considerable appropriation has been made since that time?—The surplus since that time has been but of comparatively small amount.

739. Is it that the surplus profits have been to a small amount, or that the debt owing from the territory to commerce has prevented the appropriation?—Although the two accounts are distinct in their nature, I believe both causes have operated.

740. Do you conceive that if the debt from territory to commerce could now be paid, there would be a considerable surplus disposable?—Yes; I should think that there would be.

741. Is it not the fact that, by Act of Parliament, the Company is not liable to defray territorial charges in England until the dividend is provided for?—That I understand to be the case under the Act of 1813.

742. The payment by them of the territorial charges may be taken as evidence that they have funds for paying their dividends?—Certainly; the full payment of them.

743. Is it considered that the accounts rendered to Parliament by the Company are in any way under the control of the Board?—They have not been considered subject to their direct control.

744. You conceive it is not in the power of the Board to direct any alteration to be made in them?—I conceive that they are presented under Acts of Parliament, direct by the Company, without the intervention of the Board.

745. The Act directs the Court of Directors to lay the account before the House?—It does.

746. The Board have no control over the proceedings of the Company at home, except in cases specially provided for by Act of Parliament?—No: I should observe with reference to the previous question that the plan upon which the annual accounts for Parliament are arranged has been settled in concert with the Board, but, as I conceive, not as a matter of control. It may also be observed that the examination of the accounts received by the Board from India, enables us to judge of the general accuracy of the accounts presented by the auditor.

747. The Board were in fact consulted as to the plan upon which the statements annually laid before Parliament were to be prepared?—They were.

748. Does the Board exercise a detailed control over the financial letters from the Court of Directors to the government in India?—Very detailed examinations of those letters take place; the various subjects are fully considered, and every figure in them that can be examined is checked.

749. Have not great alterations been frequently made, both in the statement of principles and in the details?—Very many.

750. Does the Board exercise any control over the rate of interest charged?—Not upon the Company's bond debt.

751. Is not the Board always consulted when any alteration is made?—No, the Court direct all that concerns that debt.

752. By the account of profit and loss you have given in for the year 1828-29, there appears to have been a loss by the India trade of 475,977 *l.*, whilst there was a profit of 830,238 *l.* from the China trade, leaving a net profit of 354,261 *l.* on the whole trade; must not the rate of profit on the China trade depend on the sale price at the India House?—Yes, of course.

753. Have the Board ever interfered to regulate the upset price at which tea should be sold?—I am not aware that they have.

745. Are you aware what directions the Act gives respecting the amount of the upset price?—Yes, I am aware generally of the provisions of the Act.

755. Do you consider the Board as having any authority to interfere to see in what manner that upset price is fixed?—I am not aware that they have that authority; but I cannot speak with certainty without referring to the Acts of Parliament.

756. In point of fact, have they ever interfered to regulate the upset price?—Not since I have been connected with the department.

757. In the account you have produced there is an item of 238,753 *l.* credited as interest and discount on anticipated payments, including the adjustment for former years in respect to interest charged on the territorial invoices outward; can you explain to the Committee what is the nature of those?—The Board called for the details of that item, and they can be furnished to the Committee.

758. Do you recollect the general nature of them?—It embraced the various transactions of interest and discount which are usual in the Company's affairs, and also a charge of interest on territorial exports, such as stores, which had not been charged in former years.

759. There is another account of 197,785 *l.* credited as interest on the balance due from the territorial to the commercial branch at the close of season 1827–28; what do you mean by that?—The Committee will understand that the account is not prepared in my office; but I apprehend that amount is the interest upon the current account between the territorial and commercial branches.

760. In what way is that made up?—It is calculated upon the balance due to the commercial branch in each year.

761. Is that actual receipt?—The question of interest is not yet finally decided, but it has always been treated as an actual receipt.

762. What do you mean by saying that the question of interest is not yet finally decided?—It is still under discussion between the Board and the Court in what mode the interest shall be calculated.

763. It has been decided that interest is chargeable?—Yes.

764. At what rate is it inserted here?—At the rate of the interest on the Company's bond debt at home.

765. Is any interest allowed upon the advances from territory to commerce in India?—It is upon the balance of the advances and repayments taken together that the interest is calculated.

766. In truth are there any payments in India that can be called advances to commerce?—Not as the account now stands, they are all, strictly speaking, repayments.

767. How do you explain this: "deduction of surplus commercial charges beyond 5 per cent. charged as above on sales, 176,567 *l.*;" how is that amount got?—It is the amount, I imagine, of commercial charge not included in the column above, as a charge upon the India and China trade.

768. Those having been estimated as sufficient to cover the whole?—The charges above show the proportion of charge which it has been always usual to put upon the goods.

769. The result of this account is, that whilst the net profit on the trade is 354,261 *l.*, the Company paid in dividend on stock 630,000 *l.*?—The sum quoted is the net profit on the sale of the goods. There are included in that account also several other items of profit, which enabled them to pay the dividends.

770. Will you furnish the particulars of the 197,784 *l.*, being the balance of interest due from the territorial to the commercial branch?—It can be obtained from the India House.

ACCOUNTS delivered in by *W. Leach*, Esq., 3 March 1832.

— No. 1. —

AN ACCOUNT of Profit and Loss upon all Goods sold by the East India Company, in the Year 1828–29, distinguishing *India* and *China*, and specifying the Invoice Price and the several Charges respectively; also the Sale Amount; showing likewise the Net Proceeds of the Commerce in *Great Britain*, after defraying all Charges; and converting the Prime Cost of the Investment, so far as it consists of Repayments of Advances by the Commercial Department, at the Rates of Exchange used in the Company's Books in transactions between the Two Branches of their Affairs, viz. 2 *s.* the Current Rupee, 8 *s.* the Pagoda, and 2 *s.* 3 *d.* the Bombay Rupee.

—	Prime Cost of the Investment.	Freight and Demorage.	Charges of Merchandize, calculated at 5 per Cent. on the Sale Amount of the Goods.	Total Cost and Charges.	Sale Amount.	Profit.	Loss.
	£.	£.	£.	£.	£.	£.	£.
India Trade	2,188,447	117,441	96,312	2,402,200	1,926,243	- -	475,957
China ditto	1,804,151	508,827	164,536	2,477,514	3,290,748	813,234	—
£.	3,992,598	626,268	260,848	4,879,714	5,216,991	813,234	475,957

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No. 1.—An Account of Profit and Loss upon all Goods sold by the East India Company—*continued.*

	£.		£.
Loss upon the India Trade brought down	475,957	Profit on the China Trade, brought down	813,234
Add, Salvage of the "Mermaid"	20	Add, Difference in the rate at which Bills and Certificates drawn from China in Season 1827–28, were paid, and the Rate of 6*s.* 8 *d.* per Tale, assumed in the last Account, being less than 6*s.* 8*d.*	17,265
			830,499
		Deduct; Salvage of the "Alfred," bringing home Teas	261
	£. 475,977	£.	830,238

Loss upon the India Trade, brought down	£. 475,977	
Profit upon the China ditto ditto	830,238	£.
Net Profit on the Trade		354,261
Add,		
Charges on Private Trade, warehoused and sold by the Company	£. 122,152	
Customs on Private Trade, &c. (deficiencies more received than paid in the year)	1,474	
Interest on the Annuities	36,227	
Dividends on Stock standing in the Company's name	26,544	
Profit on the Company's own Ships	32,647	
Profit on Teas sold by the Company's Agents in the North American Colonies	17,743	
Interest and Discounts on anticipated Payments, including an adjustment for former years, in respect to the Interest charged in the Territorial Invoices Outward	238,753	
Interest on the Balance due from the Territorial to the Commercial Branch at the close of Season 1827–28 (estimated)	197,785	
		673,325
	£.	1,027,586
Deduct,		
Surplus Commercial Charges beyond 5 per cent., charged as above, on Sales	£. 176,567	
* Interest on Bonds	158,124	
		334,691
Fund whereout the Dividends are to be paid		692,895
Dividends on Stock		630,000
Ultimate Surplus	£.	62,895

Mem.—* The same reservation is claimed, as to what extent the Interest on the Bond Debt may constitute a Territorial Charge, as is stated in the Annual Account presented to Parliament.

East India House,
21 Sept. 1829.

(signed) *Thomas G. Lloyd,*
Accot Genl.

—No. 2.—

PARTICULARS of INTEREST and DISCOUNTS on anticipated Payments, (including an Adjustment for former Years, in respect to the Interest charged on the Territorial Invoices Outward.)

	£. s. d.	£. s. d.	£. s. d.
INTEREST allowed on the Balances of several Funds deposited in the Company's Treasury (Poplar Funds and Widows' Funds) - - - - - -			14,504 17 10
Allowed Owners in Freight Accounts on protracted payments - - - -			962 - -
Interest on Exchequer Bills purchased - - - - - - - - -			34,367 10 10
			49,834 8 8
Deduct; Interest charged Trustees of the Deccan Booty, on Advances made to them by the Court - - - -		10,612 14 10	
Interest on Bank Three per cent. Consols, transferred into the Company's name in discharge of a debt -		205 5 -	
Interest received on Exchequer Bills - - - -		6,455 5 -	
Discounts on anticipated payments, &c. - - -		371 5 9	17,644 10 7
			32,189 18 1
Deduct, Premium on Exchequer Bills purchased in 1828-29, the Bills remaining in the Company's possession on 1 May 1829 - - - - - - - - -		25,623 - -	
Interest on the same, paid for at time of purchase	£. 8,302 15 10		
Less, Amount received on exchange of part of the same, to 1 May 1829 - - - -	6,455 5 -		
		1,847 10 10	27,470 10 10
			4,719 7 3
Interest charged in Profit and Loss Accounts of Company's own Ships, 1828-29 - - - - - - - - - - -		4,245 15 2	
Interest added to Invoices of Teas consigned to the N. American Colonies from China in 1827-28; the Profit and Loss Accounts being made up with reference to the Invoice Amount, which includes this Amount of Interest - - - - - - -		2,689 8 8	
Interest charged in Territorial Invoices outward, 1828-29 -		11,123 17 7	
Adjustments in previous years of Interest charged in Territorial Invoices, the same not having been previously included in the Company's Profit and Loss Accounts:	£. s. d.		
1814-15 - - - - - - - -	10,185 15 2		
1815-16 - - - - - - - -	11,724 5 4		
1816-17 - - - - - - - -	13,526 8 11		
1817-18 - - - - - - - -	9,860 2 -		
1818-19 - - - - - - - -	27,629 14 7		
1819-20 - - - - - - - -	21,304 17 11		
1820-21 - - - - - - - -	20,033 14 10		
1821-22 - - - - - - - -	9,837 10 4		
1822-23 - - - - - - - -	11,256 15 1		
1823-24 - - - - - - - -	11,819 7 5		
1824-25 - - - - - - - -	10,853 2 5		
1825-26 - - - - - - - -	17,487 17 5		
1826-27 - - - - - - - -	29,494 1 9		
1827-28 - - - - - - - -	20,399 19 7		
		225,413 12 9	
			243,472 14 2
		£.	238,753 6 11

(Errors excepted.)

East India House,
21 Sept. 1829.

(signed) *Thomas G. Lloyd,*
Acco^t Gen^l.

II.
FINANCE.

William Leach, Esq.
3 March 1832.

—No. 3.—

PARTICULARS of INTEREST on the Balance due from the Territorial to the Commercial Branch, end of Season 1827–28.

	£.	s.	d.
One Year's Interest on the Net Balance estimated to be due to the Commercial Branch, end of 1827–28, viz. 4,982,657 *l.*, at the rate payable upon the Company's Bond Debt; 11 Months at 4 per cent., 1 Month at 3 per cent. - -	195,154	–	–
Deduct, Six Months' Interest on the estimated Balance of Advances between the two Branches in 1828–29, in favour of the Territorial Branch - - -	8,947	–	–
£.	186,207	–	–
Add, Adjustment of Interest, as above, short credited in Profit and Loss Accounts in former years, arising from the estimated Advances to Commerce in India in those years being stated at more than the actual amount of the same - -	11,578	–	–
Amount of Interest, as above - - - - £.	197,785	–	–

(Errors excepted.)

East India House,
21 Sept. 1829.

(signed) *Thomas G. Lloyd*,
Acc

—No. 4.—

PARTICULARS of SURPLUS COMMERCIAL CHARGES, beyond 5 per Cent. charged on Sales, &c. &c.

	£.	s.	d.	£.	s.	d.
AMOUNT of Charges General Commercial, as stated in the Annual Account of Receipts and Payments for 1828–29, the particulars of which have been rendered to Parliament; (printed Report, China Trade, House of Commons, p. 108, Appendix) - - - - - - - - - - - -				467,991	6	11
Payments for Primage and Average, included in Amount of Payments for Freight and Demorage, not charged upon the goods sold under that head - - -				3,258	3	–
£.				471,249	9	11
Deduct, Articles for which a value remains, viz. Buildings, Loans, &c. - -				4,916	12	1
				466,332	17	10
Charged on the Company's Trade, viz.:						
Charges of Merchandize, calculated at 5 per cent. on the Sale Amount of Goods - - - - - - - - -	260,848	–	–			
Amount charged in Profit and Loss Accounts of Company's own Ships, for management - - - - - -	1,200	–	–			
Warehouse Charges on Exports, added to the Invoice Amount - - - - - £. 7,076 – –						
Shipping Charges on ditto - ditto - - 20,642 – –	27,718	–	–			
				289,766	–	–
£.				176,566	17	10

(Errors excepted.)

East India House,
21 Sept. 1829.

(signed) *Thomas G. Lloyd*,
Acc

Jovis, 8° *die Martii*, 1832.

THOMAS HYDE VILLIERS, ESQ., IN THE CHAIR.

William Leach, Esq., called in; and further Examined.

II. FINANCE.

William Leach, Esq. 8 March 1832.

771. WHAT sum of surplus commercial profits has been appropriated since 1814?—£. 5,333,198.

772. Has the whole of that been appropriated to territorial purposes?—To territorial purposes, except the portion applied to the bond debt, the character of which is considered doubtful.

773. How much has been appropriated to the bond debt?—£. 334,399.

774. Under what circumstances was that appropriation made?—It was made at the early part of the period, chiefly in consequence of some bonds being paid in, and others bought up. An account, prepared by the Court in 1818, showed that a sum had been applied to the reduction of the home bond debt, which the Board ultimately sanctioned.

775. Was there any hesitation in sanctioning that appropriation?—There was some discussion upon the subject.

776. What was the nature of the discussion?—To ascertain whether the whole amount of those bonds could be properly discharged out of the surplus profits.

777. Was there any legal doubt?—The doubts started were of a legal character.

778. Generally speaking, the appropriation of the commercial surplus, with the joint consent of the Court and the Board, has been to territorial purposes?—Decidedly.

779. Do you admit that the Company's commercial surplus or assets would have been increased if, instead of the Board's rates, the rate of mercantile exchange, or any other mode of conversion proposed by the Court, had been adopted in the accounts?—In the earlier years they would have been diminished. Taking the whole period, the amount of suprlus would have been increased.

780. Supposing the surplus to have been appropriated in the way that has been adopted by consent during the present term, would the Company, in its commercial and permanent capacity, have gained anything by the adoption of those other rates?—I conceive not.

781. Could they have increased their dividend?—Certainly not.

782. Supposing the Company, by any erroneous accounts, had given to the Board a false impression of the state of their commercial finances, could they thereby have procured an increase of dividend; or, supposing the same system of appropriating surplus to have been adopted, would they have been better off in the case supposed in their commercial capacity?—Generally speaking, I should say not; but I cannot answer with certainty, not knowing what is intended to be embraced in the term "erroneous accounts."

783. What is meant is, supposing by any other mode than that contemplated in the former questions, namely, a different rate of conversion, the Court had represented their commercial accounts more favourably, would they have been in a better situation commercially than they have been?—Certainly not, while the surplus profits were appropriated as they have been.

784. Was the commercial cash balance of the Company increased or diminished since the 1st of May 1814?—The balance in the home treasury is always fluctuating. On the 1st of May 1814, it was 695,860 *l.*; on the 1st of May 1831, it was 1,051,303 *l.*

785. When you say balance in the home treasury, do you mean that the whole of that balance is commercial?—That is a question which has not been determined.

786. Are there no clearly political receipts in the home treasury?—There are political receipts.

787. Are not those by Act of Parliament, as well as by the plan of the account arranged at the period of the charter, appropriated to territorial purposes before any demands are made on the commercial fund for those purposes?—Certainly; they are appropriated to territorial purposes as far as they will go.

788. Is

788. Is there any account of them?—The home account annually presented to Parliament, contains a distinct account of them, as does also the account between the territorial and commercial branches.

789. Has any question arisen between the Court and the Board as to the amount of cash balance necessary or proper for the Company to keep, or the amount of surplus which might remain unappropriated?—Yes, occasionally.

790. Are the Board now satisfied that the unappropriated surplus is not too great?—That is a question I cannot answer.

791. Are you satisfied?—It would be very difficult to say what is the necessary amount to be retained; it must vary according to circumstances.

792. When you have had occasion to resort to the India House for explanations upon any point in the account which appeared to you to require it, have you always had ready access to their books, and found the officers of the India House willing to give you every assistance in their power?—Invariably so.

793. Have you any reason to believe that the Company have at any time declared a dividend without having at the time a surplus of commercial profit?—That depends in some measure upon points which have been in dispute, as to what is properly the fund for the dividends.

794. Explain the nature of those doubts?—Questions have arisen whether particular items which have been introduced into the account, are accurately introduced or not, before the surplus is struck.

795. Are any of those doubtful questions now pending?—Some are now pending.

796. Have they a very material operation upon the question?—Yes, some considerable operation.

797. Do they extend to every year since the charter?—Those I refer to not to all, only to a few.

798. To the later or the earlier years?—To the later.

799. Will you state what those are?—Under the official oath I have taken, and the Minute of the Board with reference to present examination, I am not at liberty to go further upon that point, the questions not being decided.

800. Supposing the commercial profit to be insufficient in any one year for the dividend, are not the Company entitled to resort to the territorial surplus of one year preceding?—They are.

801. Have they ever resorted to the territorial surplus?—I am not aware that they have in any case.

802. Must not you necessarily be aware of that if it had happened?—In some years it may admit of dispute whether they have or have not had occasion to resort to it.

803. Have they ever stated in any account of territorial revenue charge and surplus, any claim made upon the surplus for the dividend?—No.

804. Under the clause upon which notice has been given to the East India Company of the determination of their exclusive trade and holding of the territory, what is the sum payable to the East India Company by the public?—£. 1,207,560.

805. Do the government now pay interest upon that sum?—They do.

806. Explain how that debt arose?—It is the balance remaining of the sum which was originally lent to the government by the Company, amounting to 4,200,000 *l.* The Company were allowed to repay themselves by disposing of the debt to annuitants. Hence arose what is called the East India Annuities. The annuities were sold to the extent of 2,992,440 *l.* and no further, leaving the balance of 1,207,560 *l.* due to the Company.

807. How happened it that the whole were not sold at the same time?—I am not aware what was the occasion of the operation being stopped.

808. What was the Act under which this was created?—The 23 Geo. 2, c. 22, and the annuities were consolidated with the three per cent. reduced stock by the 33 Geo. 3, c. 47.

809. From the attention which you have given to the principle of separation between the territorial and commercial accounts, do you conceive that, in the event of a final separation between the Company and the public, it would be fair to consider the cash balance in 1814 at home as commercial, and the cash balance in India as political?—Previous to 1814, the accounts were so extensively blended that it is almost impossible to decide that point.

810. You apply that doubt to the balances both in India and in England?—I thnk it may in some measure be applied to both.

811. Would

William Leach, Esq. 8 March 1832.

811. Would the Company's commercial property, without reckoning in the claim upon India for buildings or upon other grounds, be in your opinion sufficient to realize a dividend of 630,000*l.* per annum?—I cannot answer that question.

812. Since 1824, you say there have been no material appropriations of commercial surplus?—No very considerable appropriation.

813. Nor has there been much commercial surplus in fact?—Not a very large amount as compared with former years.

814. Has there been a commercial surplus equal to the territorial deficiency?—Certainly not.

815. Since 1824, the whole concern has constantly been increasing its debt?—Yes, combining the territorial with the commercial concern.

816. Do you admit that the bond debt is to be considered entirely commercial, and the Indian debt political?—That point, more especially as it respects the bond debt, has never yet been decided or admitted.

817. What is your own opinion?—I have much doubt on the subject.

818. Which way does your opinion preponderate?—I cannot give an opinion. It has always been a matter of considerable doubt whether any part of the bond debt is territorial; I have certainly participated in those doubts, and have not seen clear ground for coming to a decision.

819. Has there been any dispute between the Court and the Board with respect to the appropriation to the two branches respectively, the military and other buildings, and other fixed property in India?—I do not at this moment remember any.

820. Has there been any appropriation of territorial surplus since 1814 to the payment of debt?—There has been, I conceive, application of territorial surplus to the payment of debt.

821. Under the fourth head of appropriation?—The fourth head of appropriation of the 55th section of 53 Geo. 3, c. 155, requires a particular process to take place between the Board and the Court. I am not aware that that process has been literally followed, as the Indian government have usually liquidated debt without reference to the home authorities: but I conceive surplus territorial revenue in India has been applied to the liquidation of debt.

822. Could an account be made out from the 1st of May 1814 to the present period, of the receipts in India and in England respectively, and of their application severally under the heads of appropriation prescribed by the 55th and 57th clauses of the Charter Act?—I have no doubt such an account could be prepared, perhaps more conveniently at the India House than here.

823. Was it or not your duty to examine the annual account of the Company's commercial transactions previous to declaring the dividend and ascertaining the surplus or loss?—No, the dividend is declared by the Court.

824. Did you receive any authority from the Board of Control to examine those accounts, in order to ascertain whether the account rendered by the Company was accurate or not?—In the ordinary course of business that has been done, so far as general accuracy of principle is concerned.

825. What was the course you adopted in order to ascertain the accuracy of the account?—The account for that purpose is a commercial account, and I have already explained to the Committee on what grounds the certified authority of the officer at the India House is considered to vouch the items of a commercial description.

826. Do you consider it sufficient to have the certificate of the officer at the India House of the totals, without going into any of the details yourself?—Unless they appear to require particular explanation.

827. With respect to the item of 238,753*l.*, respecting which you were asked, and which appears under the head of interest and discount on anticipated payments, including adjustments for former years in respect to interest charged on the territorial invoice outwards, did you ascertain how far all the items forming that large total were correct or not?—Explanation was expressly required upon that point, and a full detail of particulars given.

828. Did you satisfy yourself by examining each of those details, that they were properly credited to trade?—It was ascertained that they were properly credited to trade.

829. By yourself?—It was. I should observe that while the Board do not control the details of the commercial accounts, they see that no improper charge upon the territorial revenues is introduced therein.

830. By whom was it considered that those items were correct?—They were considered so by this department generally. The Board made no objection to the item.

831. You were asked before to produce a copy, and you said there was no such copy in the house; how did you ascertain that the items were correct?—My observation applied entirely to the other items, the 197,785 *l.* and 176,567 *l.* below it, respecting which the Committee inquired.

832. There is an item of interest on the balance due from the territorial to the commercial branch at the close of the season 1827–28, estimated at 197,785 *l.*; is that one of the items to which you refer?—It is.

833. There is a further item in these terms, "Deduct surplus commercial charges beyond five per cent. charged as above on sales, 176,567 *l.*;" was that an item also upon which you had no details?—Yes; but it was wholly a commercial charge. Any part disallowed must have become territorial. With respect to the interest, that is a subject which has been under discussion between the Board and the Court, the Board objecting to the Court's mode of charging interest, and therefore it was not necessary to inquire into that particular sum. The mode of calculation was known, and was objected to as upon an erroneous principle.

834. You say certain items, of which those two exceed 300,000 *l.*, were objected to; did you not object to taking the ultimate surplus, after the payment of the dividend, at 62,895 *l.*?—The item of surplus commercial charges was not objected to. It was always considered that the result would be subject to adjustments, some of which would be regulated by the decision upon any points in dispute.

835. Are the Committee to understand that that was your own opinion, or the opinion of the Board, and that they acted upon it?—That the Board have always acted upon that principle.

836. Up to the present moment, those points of dispute have not been adjusted?—That on the interest has not been finally adjusted.

837. Every account that has an item under that head must remain unadjusted at the present time?—Yes, without final adjustment.

838. What kind of adjustment has there been?—A provisional adjustment, subject to the determination of certain questions.

839. Then you have taken it for granted until the points in dispute shall be settled?—It has no further been taken for granted than as an account prepared by the Company, and supposed to contain generally a true representation of certain of their transactions, on which, however, the Board have pronounced no opinion, and have questioned some of the items. Thus they have not admitted the accuracy of the particular sum in question.

William Simons, Esq., called in; and Examined.

William Simons, Esq.

840. YOU are Chief Clerk of the Committee of Buying and Warehouses in the India House?—I am.

841. Will you state what is the nature of the duties of that department generally, and of yourself in that department?—The Committee of Buying and Warehouses, as their name signifies, buy all the goods which the Company export, including military stores, in such way as they can most to the advantage of the Company; but chiefly by public advertisement or circular letter; some of our stores, which do not admit of being purchased by competition, are bought of tradesmen, as any other merchant would do, by private agreement; but a special report is made by the Committee of all such goods, whether by advertisement, by circular letter, or privately.

842. Do the advertisement and the circular letter equally invite tenders?—Yes; small arms, and things of that kind, are bought by private bargain; but everything which admits of being bought by muster is so bought.

843. What are your duties in that department?—My duties are to attend upon the Committee, and to take their orders, and to put them forward into action, and to lay the papers before the Committee, and take their orders upon them as regards those purchases; but that is the smallest part of the business of the Committee. I have to manage the orders to India and China, for goods, to be provided there, and to manage the sales of them; also the goods of private merchants, who intrust them to the management of the Company, and to superintend the warehousing department generally, which consists of 3,000 persons; the details

William Simons, Esq.
8 March 1832.

details are very great indeed. The Company's commercial affairs generally are entrusted to the Committee of Buying and Warehouses, and managed by them. There is also a separate department for shipping, which is another committee, with which I have nothing to do; they have a separate clerk.

844. Can you state generally what are the goods purchased by the Committee of Correspondence and the Committee of Shipping?—The Committee of Shipping purchase naval stores generally and provisions, and manage the Company's ship; the Committee of Correspondence purchase mathematical instruments or matters of that kind for India, and anything out of the usual way; the Committee of Correspondence, as the senior committee, take that upon themselves but very seldom, hardly worth mentioning.

845. You have to do with the purchase of goods both at home and in India, and also the purchase of military stores?—Yes.

846. The Shipping Committee purchase the naval stores?—Yes.

847. Can you state what is the number of persons in the commercial employ of the Company altogether in India, in England, and in China; and can you state what is the whole charge of the commercial establishments in each country?—If the Committee will be pleased to refer to the Evidence before the Select Committee of the House of Commons, ordered to be printed on the 30th of June 1831, and the 11th of October 1831, they will find a Return of Officers and Expenses in England in the year 1817 and 1827 contrasted; and if they will be pleased to refer to the same paper they will find the like statement as they stood in India. In page 682, No. 35, are the Returns of Officers and Places in England, and the Amounts; and in page 672 and the following pages, are the same as they stood in India; but these statements have been new modelled latterly, and diminished considerably.

848. It is of the commercial establishment only you are now speaking?—Just so.

849. Are you not prepared to state what is the result of those Returns?—Only by referring to those Returns which have been made. I have a Return of the Indian Establishment as new modelled, which reduced it considerably; it was made by the Governor-General in the year 1829, and allowed by the Court in the year 1830; that applied to the whole of the civil establishments; they were all remodelled and reduced; that originated in an order of the Court calling to their notice that some of the functionaries were paid too much; the Governor-General took it into his consideration, and remodelled the whole of the civil establishment, every part of it. The commercial part is the only part with which I have to do, and that I have here; it is Schedule (D.)

[*The Witness delivered in the same, which was read as follows:*]

SCHEDULE (D.)

COMMERCIAL.

OFFICES.	Present Salaries.	Proposed Salaries.	Proposed Less.	Proposed More.	REMARKS.
	Sonaut Rs.	*Sonaut Rs.*	*Sonaut Rs.*	*Sonaut Rs.*	
Board of Trade, senior member	57,475	52,200	5,275	—	
junior ditto -	45,043	52,200	- -	7,157	
1 secretary -	25,080	25,200	- -	120	
1 assistant -	5,102	6,000	- -	898	
13 Commercial Residents:					
Benares - - - -	46,639	24,000(a)	22,639	- -	(a) A like sum to be drawn as opium agent.
Cossimbazar - - -	50,160	48,000	2,160		
Etawa and Calpee - -	74,423	48,000	26,423		
Bauleah - - - -	48,456	36,000	12,456		
Malda - - - -	40,404	36,000	4,404		
Radnagore - - -	38,063	36,000	2,063		
Commercolly - - -	34,570	30,000	4,570		

SCHEDULE (D.)—COMMERCIAL—*continued.*

OFFICES.	Present Salaries.	Prpoosed Salaries.	Proposed Less.	Proposed More.	REMARKS.
Commercial Residents—*continued.*	*Sonaut Rs.*	*Sonaut Rs.*	*Sonaut Rs.*	*Sonaut Rs.*	
Hurripaul - - -	25,766	30,000	- -	4,234	
Jungipore - - -	30,463	30,000	463		
Rungpore - - -	22,637	30,000	- -	7,363	
Santipore and Golegore -	42,351	30,000	12,351		
Soonamooky - - -	29,064	30,000	- -	936	
Surdah - - - -	31,297	30,000	1,297		
Two assistants, Bauleah - -	10,032	9,600	432		
Benares - -	10,032	9,600	432		
Sub-export warehouse keeper -	63,800	42,000	21,800		
Head assistant ditto - -	24,935	18,000	6,935		
2d assistant ditto - - -	12,257	9,600	2,657		
Import warehouse-keeper -	15,048	- -	15,048	- -	(To be abolished.)
TOTAL - - - £.	783,097	662,400	141,405	20,708	

SCHEDULE (D.)

COMMERCIAL.

(*Correct.*) (*This Account is proposed to be substituted for the preceding Statement.*)

SALARIES at *Bengal*, as ordered per Court's Letters of 28 April and 24 November 1830.

From return of Establishment 1st May 1828.	OFFICES.	Present Salaries.	Proposed Salaries.	Proposed Less.	Proposed More.	REMARKS.
Sicca Rupees.		*Sonaut Rs.*	*Sonaut Rs.*	*Sonaut Rs.*	*Sonaut Rs.*	
55,000 – –	Board of Trade, senior member	57,475	52,200	5,275	—	
43,103 7 –	junior ditto -	45,043	45,000	43	- -	(*Corrected*)
24,000 – –	1 secretary -	25,080	25,200	- -	120	
4,883 10 –	1 assistant -	5,102	6,000	- -	898	
	13 Commercial Residents;					
44,630 13 –	Benares - - - -	46,639	24,000([a])	22,639	- -	([a]) A like sum to be drawn as opium agent.
54,939 1 –	Cossimbazar - - -	50,160	48,000	2,160		
80,817 12 –	Etawa and Calpee - -	74,423	48,000	26,423		
46,369 6 –	Bauleah - - -	48,456	36,000	12,456		
38,663 10 –	Malda - - - -	40,404	36,000	4,404		
37,024 1 –	Radnagore - - -	38,063	36,000	2,063		
33,080 10 –	Commercolly - - -	34,570	30,000	4,570		
24,657 3 –	Hurripaul - - -	25,766	30,000	- -	4,234	
29,150 12 –	Jungypore - - -	30,463	30,000	463		
21,661 12 –	Rungpore - - -	22,637	30,000	- -	7,363	
40,526 13 –	Santipore and Goligore -	42,351	30,000	12,351		
27,812 5 –	Soonamooky - - -	29,064	30,000	- -	936	
29,948 9 –	Surdah - - - -	31,297	30,000	1,297		
	Two assistants, Bauleah -	10,032	9,600	432		
9,600 – –	Benares -	10,032	9,600	432		
58,652 11 –	Sub export warehouse-keeper -	63,800	42,000	21,800		
23,861 3 –	Head assistant ditto - -	24,935	18,000	6,935		
11,729 15 –	2d assistant ditto - - -	12,257	9,600	2,657		
14,400 – –	Import warehouse-keeper -	15,048	- -	15,048	- -	(To be abolished)
7,54,513 9 –	TOTAL - - - £.	7,83,097	6,55,200	1,41,448	13,551	*Total corrected.*
(*)						

* The Figures in this column, and the words in Italic, are in Red Ink in the MS.

William Simons, Esq.

8 March 1832.

850. Can you state the total number of persons in the commercial employ of the Company in India altogether?—The number of servants is stated in the papers.

851. Do the returns contain the whole of the persons in the employ of the Company?—The whole of the servants and salaries, not the persons who are paid for winding silk and so on; the labourers only, those who are the servants of the Company, not the workmen hired from day to day.

852. Is there not a statement of the cost of their labour?—Yes, the amount.

853. What are the annual charges for office establishment in your department?—The whole returns of the India House have been made to the late Committee; a Return of the Places and Offices in England will be found in page 682 of the Evidence ordered to be printed the 30th of June 1831 and the 11th of October 1831.

854. What was the expense of your office and establishment in 1817?—I cannot say, but I think that has been returned.

855. Can you state what has been the expense of your office and establishment for any one year?—I have an account for the warehouse department.

856. The expenses of your department are classified in a Return under the head of Office and Establishment?—That is included in the papers to which I have already referred.

857. It is stated in the Return to No. 35, Appendix to the Report of 1831, page 682, that in 1817 the expense of your establishment and office amounted to 9,864 *l.*; that in 1827 it amounted to 13,069 *l.*, making an increase of charge for the year 1827, as compared with the former period, of 3,205 *l.*; do you conceive that to be a correct return of the charge of your establishment?—I have no doubt it is, it was made up by the accountant.

858. What is included under the term office and establishment?—The clerks, I apprehend.

859. What is the annual salary of the principal clerk and of his chief assistant in your department?—My salary is 2,000 *l.* a year, and the chief assistant, 1,050 *l.*

860. Does the number you have given of 3,000, include the whole number of persons, principals, clerks, extra clerks and servants, employed in your department?—The number of 3,000 to which I allude, are not the persons in the India House, but the warehouses.

861. What is the total number of persons employed in your department?—It would consist of those enumerated in the Return referred to, and the warehouse-keepers, who are also returned, and the persons in the warehouses. The whole expense of the warehouse department out of the India House, I can speak to. In the year 1828, there were 2,896 persons, the whole of whose pay was 188,000 *l.* a year, and in the year 1832, there were 2,547 persons, whose pay was 157,000 *l.* a year; but on the average of the first 14 years of this charter, the salaries and pay came to about 202,000 *l.* a year, and the number of persons was considerably more; but any account the Committee may be pleased to order can be furnished.

862. The expense which you have just mentioned, on the average of 14 years, of something more than 200,000 *l.* a year, has been paid to the warehouse-keepers and labourers out of the India House?—Yes.

863. Does that include extra payment to extra labourers?—It is the whole annual salaries and daily pay of the warehouse department?—The whole expense of the warehouse department was 315,000 *l.* a year, of which there is 69,000 *l.* for landing and housing goods, dock dues, cartage and materials for warehouse use, such as deal boards, nails and so on; the daily wages, including the medical attendance which is allowed the men, 160,000 *l.* a year; rent of hired warehouses and ground rents, 24,000 *l.* a year; taxes and repairs, 20,000 *l.* a year; salaries to clerks and warehouse-keepers, 42,000 *l.* a year, making altogether 315,000 *l.* a year; but if the Committee shall be pleased to order an account to be made out, the items would be seen more precisely; this is done in a rough way.

864. The sums which you have just enumerated are independent of your office in the India House?—Yes.

865. Are there included in the statements the whole of the commercial charge or expense in Europe?—Not in the sense of the Act of Parliament of the year 1813, which directed that there should be an apportionment of the salaries and expense of the whole of the India House, as between the territorial and commercial branches of the Company's affairs, and that such apportionment should be approved by

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by the Board of Commissioners: this was done in the month of June 1814, and included in the head of the commercial charges, part of the gratuities to the Directors, part of the salary of the secretary, and of almost the whole of the establishment, because at that time the Company's commercial transactions were very large. Those contingent sums are carried partly to the trade of the Company, and partly to the territorial branch; therefore to frame a correct account of the commercial expenses of the Company, it must include a part of the allowances and salaries I have mentioned, and a portion of the amount of the general expenses, and can be drawn up by the accountant only. There is a statement in the Report of the Select Committee of the House of Lords, ordered by the House of Commons to be printed the 8th of July 1830, page 28, as to the division of the salaries and expense between the territorial and commercial branches of the Company's affairs.

866. Has the Company exported any merchandize of late years for sale in India?—The Company have ceased to export goods to India for sale since the year 1824–25.

867. No merchandize having been exported by the East India Company to India since the year 1824–25, has any considerable reduction been made in the number of persons employed, and in the salaries, in your department?—No; because the exportation to China has been as large as it was, and the military stores have been much larger. In some of the years the military stores have amounted to 800,000 *l.* or 900,000 *l.* The details of miscellaneous business have also increased.

868. The Committee have before them a Return, which shows that in 1814 the exports to China were 911,663 *l.*, and in the year 1828 they were only 638,325 *l.*; how do you reconcile that with your statement, that the exports to China were as large in the latter years as they had been formerly?—The exports to China are reduced in some kinds of goods, and increased in others; but the numbers are not, I believe, very materially changed, but the cost price has fallen off prodigiously; the superfine broad cloth, which used to cost 20 *l.*, is now bought for 10 *l.*; and so of other articles. Lead, that cost 40 *l.* a ton, is now bought for 13 *l.*

869. From the statement made just now, it appears that the expense of your office and establishment in 1827 was more by 3,205 *l.* than it was in 1817; how do you explain that?—The particulars which have caused the increase are stated in p. 682 of the Papers printed by the House of Commons (11 October 1831), but there is a set-off of 800 *l.* per annum, under the head of Clerk of the Committee of House; p. 686, which has merged into the office of the commissioner of warehouses.

870. Are the Committee to understand that you are unable to state the total annual amount of commercial charges at the India House, in so far as offices, establishment and superannuations are concerned altogether?—Quite; I have not the means of doing it. It is the business of the accountant entirely.

871. Can you state the annual rental of the warehouses?—The warehouses are almost all freehold, or built upon ground belonging to the public companies, on long leases, renewable on payment of fines.

872. Have not the East India House and the warehouses together been valued at 1,294,768 *l.*?—They have been valued repeatedly, and form an item in the Returns made to Parliament. I calculate that the warehouses stand in the Company's books at 950,000 *l.*, but the accountant-general can show that very exactly.

873. Can you state on what ground the East India Company discontinued the export of merchandize to India since 1824–25, after having continued to export from 1814 to that year?—The Company continued during the first years of the present charter to carry on trade as they had formerly done, on the principles of profit and loss, as merchants at that time: the export goods, principally copper and woollens, sold at a very good profit. The Court have recorded their reason for discontinuing the export trade to India, in a letter to the Governor-General and Council in Bengal, which I will beg to read, dated the 10th of November 1826: "We have received the letter from your chief secretary, Mr. Lushington, dated the 12th January 1826, inclosing an indent dated the 6th of that month, for commercial supplies required from London to meet the probable demands of the Bengal market in the season of 1827–28, together with copy of a letter from your Board of Trade, dated the 10th January 1826, with a letter from Mr. Munday, your import warehouse-keeper, in explanation of his indent, which asks for a supply

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a supply of woollen cloths and metal, and some cotton goods, to be exported from England in the shipping season of 1826–27, to the amount of about 476,000 *l.* sterling; the chief part of which is intended for the supply of your monthly sales, but some of the woollens are exclusively suitable, we apprehend, to meet the demand of the officers of the army. It would be highly satisfactory to us to be enabled to continue to furnish India with regular and ample supplies of British staples, as we have long been in the practice of doing; but looking to the great difficulty which now exists in obtaining any articles of Indian produce or manufacture, that will afford a remittance to London even at several pence in the rupee below the par of exchange; considering likewise the large balance which is due from the territorial to the commercial branch of our affairs, the amount of which, at the close of the year 1825–26, has been estimated (in our letter to you in the Finance Department, dated the 14th June 1826) at not less than 4,000,000 *l.* sterling, and which balance will be further augmented in the year 1826–27, in consequence of the very extensive supply of military and public stores now under provision, and by our increasing territorial disbursements in London, to all which is to be added the very important circumstance, that the conveyance of troops and of military and public stores will give full employment to the outward-bound tonnage of our ships of the season 1826–27; we have seen it expedient to determine not to make any provision of woollens, copper, iron, lead, or of merchandize of any other kind for exportation to any of our Indian presidencies in the approaching shipping season of 1826–27. We are not at present prepared to state the course which we may see it right to adopt in the succeeding year; but the prospect is certainly discouraging as regards future extensive purchases of exportable merchandize for sale in India. We shall not fail, however, to give the subject all the consideration which its importance demands. In the mean time you will persevere in selling off your remains of Europe goods, and reduce your establishment to the lowest practicable scale. Being apprehensive, however, that the non-transmission of a moderate supply of scarlet and other superfine broad cloth may possibly be attended with inconvenience to the military service who have been in the usage of obtaining cloth from our import warehouse, we shall provide a limited quantity of the best superfine broad cloth for consignment to you in the approaching shipping season, a list whereof will be found in the packet. These cloths will be invoiced as military stores, and must be delivered at once to the clothing agent without passing through your commercial books. Should the continuance of this mode of supply be found desirable, you will be pleased to make the proper arrangements in the military department, and cause your future indents to be issued in the manner usual for other clothing stores." Another letter was addressed the 28th of April 1830 in these terms: "The discontinuance of the import warehouse as a separate department had been under our consideration, and has now become unavoidable in consequence of the cessation of our exports to Bengal for commercial purposes, a course which the state of our finances must have constrained us, however reluctantly, to adopt, even had the Indian markets been more favourable than has of late been the case. We delayed, however, giving definite directions respecting the import warehouse, as circumstances might have rendered it advisable to resume our commercial exports in some degree; and if we shall hereafter see it proper to do so, the goods must be committed to the charge and management of the export warehouse department. The preceding paragraphs had been drafted previously to the receipt of your letter of the 7th July 1829, which treats of the transferring to the military, medical and naval departments the duty of receiving their own stores direct from the ships, instead of as heretofore through the commercial department; of the uniting the import commercial business with the export warehouse, and of abolishing the former office;" this has been done since; "also of the appropriating to other branches of the public service the very extensive premises at present allotted to the import department; upon which matters, especially upon the import warehouse, you intend to report to us hereafter. As these objects are in unison with our view of what is most fitting to be done, we merely see it necessary upon this occasion to inform you that the several documents to which you refer in your letter under notice, have been laid before us;" since that, the Court have never resumed any export trade to any of the presidencies.

874. They have continued it to China?—Yes, on the same scale in the amount of goods, but about two-thirds in value.

875. You spoke of the export of metals and of woollens to India: were those the only two articles you had been in the habit of exporting for some time prior

to

to the year 1826, or were they only the principal articles?—Copper was the principal article of all the Company's trade, and British woollens; they exported some Madeira wine, but that I think had ceased before that time; copper and woollens were the principal articles.

876. The ground stated in those extracts which you have now read, are the reasons assigned by the Directors for the discontinuance of that export trade?—Yes.

877. Do you conceive that the incapacity of the East India Company to compete with the free-traders, had anything to do with the discontinuance of their export of merchandize to India?—I should really think not.

878. Have you not an account of the profits and loss, from the year 1814 to the year 1826, of all your commercial exports to India?—Yes, that has been presented to the Select Committee of the House of Commons in the last year.

879. Have you any reason to believe that India has been well supplied with British manufactures since the Company ceased to export them; or can you state any detriment which this country or India has sustained by the exportations of the Company having ceased?—No; I apprehend that India is supplied more abundantly with every thing than ever it was.

880. You think that neither country has sustained any detriment by the exportations of the Company having ceased?—I should think not in point of amount. The accounts of external commerce have been laid before the Committee; they are in folio 130 of the Report ordered to be printed in February 1830. The imports from Great Britain into British India in the year 1814–15 are 1 crore 52 lacs; in the year 1828–29 it was 3 crore 33 lacs; or from a million and a half sterling it had increased to three millions and a third, but of that two millions were British cottons; so that the original trade in copper and woollens has not increased.

881. Has not spelter become an increased article of trade?—Yes; but the market has been overdone with it, and the price in consequence reduced; many thousand tons have been sent; the Company sent a little, but that is a foreign manufacture altogether; there is no British spelter; but the increase of exports from England to India is in British cottons, for it appears by the Custom-house account which has been printed the 9th of February 1830, that the British cotton goods exported to the eastward of the Cape of Good Hope, not including China, amounted to two millions sterling.

[*The Witness delivered in the Account, which was read as follows:*]

(REPORTS, EXTERNAL COMMERCE.)

A STATEMENT of the Value of IMPORTS into *Bengal, Madras* and *Bombay* from *Great Britain* in the following years, distinguishing Merchandize from Treasure (including the East India Company's Imports.)—Papers Printed by the House of Commons, 9 Feb. 1830, fol. 130, &c.

	MERCHANDIZE.	TREASURE.	TOTAL.
	Sicca Rupees.	*Sicca Rupees.*	*Sicca Rupees.*
1811–12	1,35,08,171	24,059	1,35,32,230
1812–13	1,30,40,279	1,69,017	1,32,29,296
1813–14	1,40,63,773	33,850	1,40,97,623
1814–15	1,26,58,777	5,25,127	1,31,83,904
1815–16	1,52,62,082	12,09,271	1,64,71,353
1816–17	1,63,29,099	99,68,316	2,62,97,415
1817–18	2,43,54,025	76,40,520	3,19,94,545
1818–19	2,52,58,138	1,57,37,614	4,09,95,752
1819–20	1,57,64,383	1,65,21,662	3,22,86,045
1820–21	1,82,20,024	33,89,183	2,16,09,207
1821–22	2,46,56,811	19,74,099	2,66,30,910
1822–23	2,85,53,065	2,53,087	2,87,68,152
1823–24	2,60,55,668	6,33,407	2,66,89,075
1824–25	2,57,19,795	39,205	2,57,59,000
1825–26	1,91,67,977	2,25,519	1,93,93,496
1826–27	2,02,59,982	1,42,594	2,04,02,576
1827–28	2,97,68,057	81,660	2,98,49,717
1828–29	3,33,59,016	2,73,257	3,36,22,273

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882. You are no doubt aware that between 1814 and 1820, the East India Company, besides wrought and unwrought metals and broad cloths, exported largely to India such articles as blankets, woollen nightcaps, Madeira, claret, port, Cape wine and brandy; can you state what gave rise to the speculation in such articles as those, and whether they turned out profitably or otherwise?—The exportation of wine to India, which commenced in 1808, arose in consequence of complaint, that good wine could not be procured at reasonable prices; that went on for four or five years.

883. Was there any idea that an export trade, consisting of articles intended for the consumption of the natives, would fail, and that the only way to compete successfully with the private trader, was to export such articles as were required for consumption by Europeans?—I never heard of such a proposition, or such a course of argument.

884. Did not the speculation in Madeira wine to which you have referred, of export to India, and particularly to Calcutta, prove a very ruinous trade to the Company?—A very disadvantageous trade after the first year or two.

885. Do you mean that there has been no Madeira wine sent since the renewal of the charter?—I believe not.

886. At all events the exports of those articles were not continued?—They were not; but in addition to the ceasing to be exporters, the Company have ceased to be importers into England, except of raw silk, some silk goods, and saltpetre from their own factories, and of indigo bought in Calcutta; they have abolished all the factories at Bengal, Madras and Bombay, which provided cotton piece-goods; the whole of the commercial establishments at Madras are done away, and at Bombay nothing is left but one factory for the provision of cotton to be assigned to China; the Company, except as above, have in fact ceased to be traders altogether.

887. Can you state the reason why the East India Company continue to export merchandize to China, after discontinuing to export it to their own possessions?—Because the Company having the monopoly of the China market, it would seem to follow, that if they had not supplied it with British manufactures, they would not have been imported into that empire at all, or at least not in sufficient quantities; but I think I may affirm that it was considered a moral obligation, if that expression be permitted in the Court, to continue to supply China; it never was contemplated not to supply China.

888. If the trade of China were to be thrown open to the same extent as that of India, are you of opinion that the East India Company would find it advantageous to discontinue the export of merchandize to that country?—I fear that must be matter of opinion. If private persons had access to China, and supplied the market so fully that no more was required, and the European goods sold at a loss, the Company might possibly discontinue the present means of carrying on their trade, so far as the teas are paid for by woollens, &c., and draw on Bengal for the whole of their teas; but this supposes a change in the system which I, as a servant of the Company, cannot contemplate.

889. In 1814, the total of the value of the Company's exports to India and to China amount to 1,738,211 *l.* in three years, and in the exports to India alone, in the private and privileged trade, they amount to 1,048,132 *l.*, showing an excess upon the whole export trade of 690,079 *l.* in favour of the Company's trade. In 1828, the total value of the Company's exports to India and to China amounted to 1,126,926 *l.*, and in the same year the export of the private and privileged trade amounted to 3,778,511 *l.*; the result of the calculation of those two periods is, that there has been a falling off in the Company's export trade to India and China together of 611,295 *l.*, that there had been an increase in the private and privileged trade to India alone of 2,730,379 *l.*, and that the excess of the Company's trade both to India and China of 690,089 *l.* has been altogether reduced, and that the private and privileged trade to India alone is now in excess over the Company's both to India and China, to the amount of 2,730,374 *l.*, making the total difference between the two periods in favour of the private and privileged trade to India alone of 3,420,468 *l.*; can you account for this change in the proportions of the trade which are carried on by the Company and the private trade respectively?—With regard to the exports to India, as I have before stated, that of the Company has totally ceased; they send nothing as merchandize to India.

890. It appears from the Returns laid before Parliament, that in the year 1828 the Company exported goods to India to the value of 488,601 *l.*?—Those must be military stores.

891. In

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891. In the year 1814 they exported only to the amount of 826,000 *l.*?—The Company ceased to export from the date of the letter I have read. Since the year 1826–27, the Company appear to be exporters, but it was entirely military and territorial; there was nothing sent for sale; the woollens may not have been entered out at the Custom-house as military stores, and consequently classed as commercial; but this is merely a conjecture.

892. How do you account for the falling off there has been in the value of the export trade to China carried on by the Company?—In the reduced rate at which the goods have lately been and now are bought, every thing is provided at a very reduced price compared with what it used to be. In the papers presented to the House of Commons by His Majesty's command, ordered to be printed the 4th of June 1829, is a statement of the prices of several descriptions of goods in the year 1814, and in that year.

893. Has there been much depreciation in the price of woollens in this country from 1809 to the present time, and what do you estimate the amount of that depreciation per cent?—It is manifest, and of daily experience, that they are much cheaper, but I cannot speak to the precise amount.

894. Is it not your duty to provide those goods for the Company?—Yes.

895. Cannot you state the extent of depreciation since 1809?—The superfine broad cloth is now at one half the price it was 15 or 16 years ago.

896. It appears by a statement laid before Parliament, that the number of pieces of broad cloth imported by the East India Company into Canton in 1809–10, was 7,888 pieces; that in 1825–26 and 1826–27, it amounted to nearly 20,000 pieces, while in 1829–30 it was but 15,565; can you state the quantity exported in the last year, or account for the great fluctuations exhibited in the statement in question?—The exports to China have been governed by the demands from the Company's servants there generally.

897. Can you state what has occasioned the fluctuation in their demands?—I can. In the year 1827–28 there appears to have been a loss to a large amount upon woollens; in the year 1828–29 there was a profit: in the year 1829–30 there was a greater profit; and in the year 1830–31 there was a still greater profit, in consequence of which the Company have increased the quantity of broad cloth.

898. Are you able to give any other reason for the fluctuations which have happened?—I am not aware of any other; the custom is for the Company's servants in China annually to send a paper of their requirements for the next season, which is the guide; the Company generally exceed it.

899. You are unable to state what were those circumstances in the market of Canton which led to those fluctuations in the export of that article?—I can account for the quantity of broad cloth being increased by its selling at a very good profit.

900. You have no further explanation to give upon that head?—I have not.

901. It appears from the statement above alluded to, that the quantity of long ells imported into Canton by the East India Company in 1810–11, was 220,000 pieces; that in the intervening 19 years, between that and 1829–30, the quantity gradually diminished, and in the latter year it amounted to only 120,000 pieces; can you account for the decline in this article?—From the great loss upon them.

902. What was the occasion of that loss?—A reduction of the price in China.

903. How do you account for the reduction of that price?—I am not able to account for it, except that the market took a very adverse turn. I do not think that long ells are taken out by the private merchants; not to any great extent certainly.

904. Are you able to account for the reduction of price which took place in this article in the market of Canton?—I am not.

905. It appears that between the same periods the importation into Canton of camlets by the East India Company declined from 21,770 pieces to 12,023 pieces; can you account for this decline?—The great loss upon camlets, and the supply being understood to be introduced illicitly by the Americans; a matter which is as little to be doubted as anything which is taken on opinion and trust can be. The Canton market is chiefly supplied with camlets which are introduced surreptitiously. The duty on camlets is 18 dollars a piece; the selling price, without the duty, now is 22 dollars.

906. It appears upon the same statement, that between 1809–10 and 1829–30, the total number of pieces of different kinds of woollens fell from 262,171 pieces

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to 147,600 pieces; can you state the cause of this decline?—A piece of long ells is of small value compared with superfine broad cloth; the number of the pieces is not, therefore, very material to the inquiry. There might be a diminution of several thousand pieces, but it does not necessarily follow that the value of the woollens had fallen in that amount. The Company continued during very many years to export long ells to China, knowing they would be attended with losses; the Company considered that the manufacturers in the west of England who made those long ells had no other trade, and that China was the only market, or nearly so, for such goods; so that the manufacture depended entirely on the Company.

907. It was carried on to support the trade in the west?—Yes; it was computed that the Company's long ells consumed the fleeces of upwards of a million of sheep, and gave employment to some thousands of people in Devonshire and Cornwall, who had no other trade.

908. What led the Company to have so much regard for the trade in the west; were there any peculiar circumstances?—I do not know of any other circumstances than those I have stated; I cannot say further why the Company persevered, year after year, at a great loss, in selling those long ells in China.

909. It appears by the statement laid before Parliament, that in the year ending in 1813–14, the declared value of all goods exported to China by the East India Company, exclusive of stores, averaged a million per annum, whereas in the four years ending in 1828–29, it averaged somewhat less than 300,000 *l.*, can you state the reason of this falling off in the value of the export of British manufactures to China?—I attribute the diminution of value to the reduction in the cost of the articles.

910. How do you reconcile that statement with the reduction in quantity which appears to have taken place in the exports?—The quantity of long ells in the first year was great; the calculation of the number of pieces, I have before taken the liberty to observe, is not a very important feature in the case; a long ell was formerly worth 3 *l.*, and at that time a broad cloth was worth 25 *l.*

911. Are there not considerable quantities of British manufactures exported direct, from this country to China by the Americans, and indirect from the British ports in India by British subjects?—That there are large quantities of British manufactures exported direct from this country to China by the Americans, there is no possible room to doubt; that British manufactures are taken from India to China, I have no knowledge.

Lunæ, 12° *die Martii,* 1832.

THOMAS HYDE VILLIERS, ESQ., IN THE CHAIR.

William Simons, Esq., called in; and further Examined.

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912. WHERE have the Company been in the habit of having their cloths dyed which they export to China?—The broad cloths until lately have been dyed in London; the long ells are still dyed in London.

913. Until how late were the broad cloths dyed in London?—Within these three or four years; the dyeing of the broad cloths in London was discontinued by degrees; it is now totally discontinued.

914. Camlets?—Camlets are dyed at Norwich; the Company buy camlets in a dyed and finished state.

915. When did the dyeing broad cloths in London cease?—It ceased entirely in 1830, except a small quantity of goods which were in store in London.

916. Has it totally ceased?—It has totally ceased.

917. Are there any goods of any kind now dyed in London?—The long ells are still dyed in London, as before stated.

918. Why are the long ells dyed in London?—Because no dyers in the west of England have offered to dye them; if offers had been made they would have been considered.

919. What are the principal colours of which the long ells are dyed?—The principal colours are scarlet, purple, black and blue.

920. Has

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920. Has the dyeing been executed by advertisement, or in what manner have the contracts been taken for dyeing long'ells?—Lately by competition, under printed circular letters.

921. What do you mean by lately?—Within the last two years.

922. In what manner were the contracts made before?—The dyeing before was conducted by all the principal dyers of woollens in London; the work was divided into 36 shares. The dyers were employed as regular tradesmen to the Company; one dyer had three shares, another two, and another one share, as they had obtained appointments from the committee of buying, upon application when vacancies occurred; it was no doubt considered a favour to be appointed a Company's dyer. The prices were fixed annually alike for them all; but some of the dyers who had several shares were subject to a deduction.

923. For the same colour the same price was charged?—Yes.

924. Was it a matter of patronage among the Directors?—Not individual patronage; the committee at large.

925. What was the meaning of shares?—The dyeing was divided into 36 shares; the pressing was in 36 shares; it was a convenient way of allotting out the work and keeping the accounts.

926. Was is not handed down from father to son, and considered a good business, and that the having a share was worth so much a year?—I believe it was a very good business; they had fair prices for what they did; there was an understood scale of prices, depending upon the prices of dyers' wares; cochineal and indigo being so much a pound, and madders and dyeing woods at such and such prices, the dyeing a cloth was worth so much money. The price of drugs was ascertained every year; and looking at that and the state of the markets, such prices as were thought fair were paid to the dyers.

927. Was one of those shares ever given to a person not a dyer?—I do not recollect such a thing; it was a standing order that no person should hold a share of the Company's dyeing who had not a dye-house; shares were continued to them perhaps when they were not engaged personally as dyers, but they were partners in the house.

928. Do you think that ever, as a matter of patronage, one of these shares was given to a person not a dyer, who afterwards got the work executed by a dyer, and put a considerable premium into his pocket?—I am not aware of such a circumstance; the standing order would have prevented it.

929. Did you ever hear of such a thing taking place?—I never heard of it.

930. The distribution of the shares was left to the individual Directors, was it not?—No; the proportion of the work went on from year to year, according to their first appointment.

931. How did they distribute the dyeing; in what manner did they do it?—I before stated that it was divided into 36 shares; this was the practice before I came to the India House, and so it continued afterwards. Those who had shares continued to have them as long as they remained in business; and when a vacancy of a share occurred, all the dyers in London made friends, and begged to be employed.

932. These shares were handed down from father to son, so long as the house continued?—Generally, but not as a matter of course; because, when a man died, his son did not succeed him unless he was appointed in his own person; if the father died, the son was not necessarily continued in the Company's business.

933. Do you not believe that the dyeing cloth could have been executed more cheaply in the country than in London?—At that time I apprehend it could not have been conveniently done in the country at all. It was the custom of the Company to buy the broad cloths from the makers in the rough state.

934. I think you said this dyeing applied to long ells, not broad cloths?—I am speaking of the former practice, which applied to both kinds. I do not think the long ells could be dyed in the west of England. There was a dyer or two at Exeter, but no one applied to participate in the work.

935. Could you give the prices at which the long ells have been dyed in London?—Certainly.

936. And the number of pieces dyed in each year, with the colours?—Yes.

937. While it was done by distributing it to the different houses, was any inquiry made how much higher or lower it could have been done by open tender?—No; the business went on from year to year by agreement, fixing the price with the dyer, some of the shares being subject to an abatement below the general price.

938. Can

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938. Can you state what is the value of the cargoes exported by the Americans from this country to China?—There is already printed, in the Parliamentary Papers, the value of the American trade at China, exports and imports, as drawn up at Canton; but I apprehend there would be a difficulty in obtaining an account of the exports from this country, for I suppose the American ships are not always entered out to China direct.

939. Have you any new papers to hand in, or do you refer to papers already before previous Committees?—To papers before previous Committees: the papers ordered to be printed on the 11th October 1831, p. 661, Ac. 27; also papers presented by command of His Majesty on the 29th June, ordered to be printed on the 4th June 1829, Nos. 25, 26 & 27, pp. 40 to 43; and there may be more.

940. You have no knowledge on the subject?—I only know it from the papers.

941. As the buying department, both for India and China, belongs to your office, do you make a point of examining what the export articles are on board of American ships to China, in order that, on the purchases made, you may save the cargo from the demand existing in China, and ascertained in this manner?—The provision for China is made upon an annual requirement from the Company's servants at Canton, which governs the Company as to the minimum, but they generally exceed it. A statement has been printed by the House of Lords, which shows the quantity demanded at China of the respective articles of commerce, and the quantity sent.

942. You had better refer to the paper?—It is No. 98, printed by the House of Peers, up to the year 1829-30; and there is now an order of the Peers to continue the account up to the latest period.

943. Has much alteration taken place of late in the articles exported to the China market, or do they continue to be much the same as they were some years ago?—The leading articles are the same, that is to say, the broad cloth and long ells, which are the principal, but the Company have exported British calicoes, cotton twist, and a variety of other articles.

944. Was not there a bargain between the India Company formerly, and the miners in Cornwall, that the Company should export a certain quantity of Cornish tin to China; and when did that bargain cease, if there was one?—There was an agreement that the Company should take so much tin of the agents for the county of Cornwall, at a certain price; I do not remember the exact price; but that arrangement ended with the charter of 1793, and there has been no agreement with the county of Cornwall since; they have a better market. If you please to look to the foot of the paper laid before the House of Lords, a memorandum will be found relating to tin.

945. Of late years there has been no Cornish tin exported to China?—None at all by the Company; tin is imported into Europe largely from the eastern parts of India.

946. When did the Company's export trade in tin cease?—It was discontinued with the export season of 1816-17; but three years afterwards some was taken by the Company to China. It finally ceased in 1821-22.

947. Was there any export of tin from this country before that?—It commenced in the year 1788.

948. Are you able to show whether it was a losing or a gaining concern?—Some years it was a losing, and in some years a gaining concern.

949. It was permanently profitable until a given year?—Many years it was attended with a loss, many years with a profit; upon the whole it was unprofitable. I have a view of it from 1793.

950. Is the paper you are referring to, printed any where?—This paper was made out by order of Mr. Villiers, who desired to see a continuation of the account of the China trade presented to the Lords' Committee on Foreign Trade in 1821.

951. What is the paper?—An account of the profit and loss of the East India Company on woollens, metals, British calicoes, and miscellaneous articles, sent to China, from the season 1793-94.

952. Did you bring this here intending to put it in?—I made it out at Mr. Villiers's request; but if regularly presented to this Committee, it should be authenticated by the Company's accountant.

953. Has the India Company of late exported cotton twist to China?—Yes.

954. What has been the quantity, in the last year of which you have an account, that the Company has exported?—The Company exported some cotton twist about

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10 or 12 years ago; it was in the year 1820–21. It then ceased until 1827–28, when the Company sent out 90,000 lbs. weight; in 1828–29 they sent out 300,000 lbs.; in 1829–30 they sent out 300,000 lbs.; in 1830–31 they sent out 480,000 lbs.; in the present year the committee were proceeding to send out 480,000 lbs., and had bought 240,000 lbs. in part, but information was received from China, dated 2d April 1831, in which the Company's servants say, "In two districts in the immediate vicinity of Canton, and in another about 20 miles distant from it, very serious commotions have taken place among the natives at the introduction of cotton yarn. They loudly complain that it has deprived their women and children, who had previously been employed in the spinning of thread, of the means of subsistence; they have resolved not to employ the cotton yarn in their looms, and have expressed their determination to burn any of it which may be brought to their villages. These districts are very populous, and the people, as is so generally the case in China, industrious. While this is a proof of the triumph of English machinery, it is at the same time an indication that its success is calculated to create the same sensation of discontent among the working classes here as in other manufacturing countries. We do not learn that the officers of Government have as yet taken any notice of these disturbances; should they endeavour, by high or prohibitory duties, to check the importation of cotton yarn, we believe that it would only be followed by a further extension of the smuggling trade."

955. At what price was it offered for sale in the Canton market?—By bargaining with the Hong merchants for the most they could obtain for it.

956. What was the most they could obtain for it?—Their usual way of dealing in Canton is, not to put a separate price for each number of twist; they buy it at one average price.

957. You can state what was the quantity of each number sold, and what was the average price received since the year 1827–28, and you had better give the prices for each year?—It is bought here by the pound, and sold there by the pecul; of the *numbers* of the twist, 20, 50 or 80, one may cost three times as much as another in England; but in China it would all be sold at one and the same price.

958. Can you give the quantity of each number sold, and the price received?—There will be no difficulty in that, if required by this Committee; but the result of the sales is known for three seasons, which shall be prepared.

959. Do you know whether any considerable quantity of cotton twist has been exported by private traders, either Americans, direct from this country, or the British, after exporting it first to India?—I cannot answer that question. There is reason to believe that the first parcel of twist the Company sent to China, the 90,000 lbs., after the Hong merchants had bought it of the Company, was not consumed in China, but was sold to the Indian traders, who took it to Calcutta, and it has been said that it ultimately came back to England.

960. Has that which was exported since 1827–28 yielded a profit or a loss?—The first consignment of 90,000 lbs. was chiefly fine twist, and was sold at a great loss; the subsequent consignments were of lower numbers, and sold at a profit.

961. Is it believed that this commotion will have the effect of preventing the sale of it in China, or is it believed it will form an extensive article of export?—In the letter the Company has received from China, dated 17th October 1831, it is stated that, in consequence of a fraud being detected in the manufacture of coarse satins for the Indian market, by using twist of the high numbers instead of silk, it had become unsaleable at Canton, and had been transhipped to Sincapore and elsewhere.

962. Did the arrival of the letter, of the 2d April 1831, you have read, from Canton, stating the opposition to receive the cotton twist, induce the Court of Directors to stop the export they had prepared?—It certainly prevented the Company from sending the second 240,000 lbs.: they had bought half the quantity when the information came, and then saw it expedient to pause for the present season.

963. The Chinese did not carry their threat into execution of stopping the sale of it?—I believe not.

964. Did the Chinese government, as well as the people, in any way endeavour to resist the importation of cotton twist into China?—There is no information upon that point before the Court.

965. Can a statement be furnished of the profit or loss which the India Company derived on their export to Canton of woollens, metals, or other British manufactures, for the last 10 years, without estimating in such an account the profit or loss

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loss in reference to the tea investments?—The mode of dealing is, that everything is sold for its actual worth in the market, and therefore the profit or loss can be readily shown on any article.

966. Are you prepared with such an account?—I have the account before mentioned, which has been prepared by direction of Mr. Villiers, part of which has been laid before Parliament in the Lords' Report of 1821.

967. Is yours a correct account?—I trust it is; but still it may not be exactly right. All accounts are best made out by the accountant.

968. In what manner is the value of the tale computed?—At 6 *s.* 8 *d.*

969. Are you aware that there was a statement laid before the Committee on Foreign Trade in 1820–21, of the profit and loss on woollens and metals for a period of 26 years, from which it appeared that there was a profit only on three or four articles, and a loss on all the rest, which loss amounted to between 60,000 *l.* and 70,000 *l.*?—This Account, in p. 151 of the Lords' Report of 1820–21, is for 26 years, ending 1818–19.

970. Are you aware of the result which the former account exhibited?—Yes, it is here. The net loss in the 26 years is stated to have been 1,668,103 *l.* sterling.

971. Are you aware that the export trade has been carried on more profitably since 1820–21 than it was previously?—Very much so.

972. What has been the aggregate profit or loss in the period since 1820–21? —It is stated in the paper which has been referred to.

973. There is each year stated, but no aggregate?—Yes; but it would perhaps be inconvenient to add it up at the present time.

974. Is anything allowed in this account for the charges on trade for the expenses of the establishments in China?—I think not.

975. Has the Company relinquished, during the last few years, the import trade from Canton of all articles excepting tea?—The Company formerly imported China raw silk and nankeens, but they have discontinued it.

976. What has been their motive in discontinuing all the export trade from China, excepting tea?—They became losing articles, and the Company discontinued them. The Court say: "19th April 1822. The stock of nankeens now in our warehouses belonging to the Company and private merchants exceeds 765,000 pieces; the loss at our late sales has amounted to 21 per cent. on the prime cost and charges; and there is no prospect of a more favourable market. Under these circumstances we have not deemed it proper to transmit an indent for nankeens on the present occasion, and direct that, till further orders, you do not enter into engagements for an investment of that description of goods."

977. Since that time have the Company imported any nankeens from Canton? —None.

978. Is it not a fact that large quantities of nankeens have been imported from Sincapore?—Immense quantities from Sincapore and other places to the eastward.

979. That destroyed the trade with China?—I think it had scarcely began at that time.

980. When did the import of nankeens from Sincapore commence?—I cannot immediately answer that question.

981. Did any import of nankeens take place through any other channel than by the direct trade of the Company from China before 1822?—There could be no importation direct from China, except on the Company's ships.

982. Did not the commanders import nankeens?—Yes, they were privileged; the Act 1 & 2 Geo. 4, permitted the importation of China goods from all places, tea excepted.

983. My question applied to other articles?—9th April 1824, the Court of Directors say: "The price at which your purchases of China raw silk were effected, exceeds that at which the commodity has been vendible at our sales in the year 1828. Adverting to this circumstance, and also to the great stock now accumulated together in our warehouses, and to the large private imports which will probably take place in the course of the present year, we are led to regard it to be inexpedient that any China silk should be provided on our account in your season 1824–25; you will therefore abstain from entering into any arrangement for a supply of that article until you shall receive further directions from us upon the subject."

984. Since that period has any China silk been imported?—Not by the Company.

985. Have not large importations taken place on private account?—Very large.

986. Did not the price of China silk rise last year?—I think not.

987. The Company at present only imports tea; neither nankeens nor silk. Are you aware that the market of Europe has been less adequately supplied with those other articles the Company used to import, since the period when they ceased to deal in them?—It is matter of public notoriety that the market has been doubly supplied with nankeens, and very fully with raw silk.

988. Have you any grounds on which you can state whether the trade carried on in those articles by private individuals has been a losing or a gaining concern?—This is matter of opinion, but I should say a decidedly losing concern.

989. Do you know that from any examination of accounts?—No, from general information. The goods are sold at the Company's sales, and of course we know the prices they obtain.

990. Do you know, and can you state, what is the annual amount of goods sold on private account at the Company's sales?—That could be shown by the accountant; but I apprehend the Committee could not form any conclusion from it as to the extent of the trade; large quantities of goods are cleared by valuation, and large quantities do not come into the Company's warehouses; some are imported into Liverpool, Glasgow, &c.

991. Can you state whether the price of China raw silk in 1814 was 21*s.*, and whether the price in 1822 has not been as low as 13*s.* 6*d.*?—The price in 1822 was as low as 13*s.* 6*d.*; what it was in 1814 I cannot say without reference.

992. Have the prices of camphor and cassia fallen in the market of Europe since the Company ceased to deal in them?—The Company never dealt in camphor or cassia.

993. Has the importation of camphor and cassia from China been considerable of late years?—The Company's warehouses contain much of both articles.

994. Do you know whether the price of camphor and cassia has fallen very much of late?—As far as general knowledge goes, I can say that they have; the alarm of late had raised the price of camphor a few pounds, but it has gone down again.

995. It appears that in 1813–14 the value of imports into Canton was 5,646,000 dollars, and the value in 1830–31 was 4,007,046 dollars, which was a falling off in the imports of 1,600,000 dollars; what account can you give of this falling off in the amount of the exports to China?—The Company's exports to China have increased in quantity (except the long ells and camlets) and diminished in cost.

996. Is that borne out by matter of fact, that the quantity of exports remains the same as before?—In 1813–14 the accounts of long ells was much larger than they are now; the quantity of broad cloth was much smaller than it is now; the camlets were larger; on the whole, everything has been bought at such a reduced price, that although the quantity has increased, the cost of them has diminished.

997. Are you aware that in 1813–14 the private trade was 6,035,128 dollars, and that in 1829–30 it was 18,447,147 dollars, showing an increase of 200 per cent.; can you account for this large increase of private export at the time that the export of the Company has diminished?—That is what I am unable to speak to further than is stated in the Second Report of the House of Commons, ordered to be printed 11th October 1831, p. 662; but I apprehend the imports of opium must be included in the statement of the Indian trade.

998. Would this large increase in the export trade from India to China have taken place if the Company's monopoly in opium had not been broken in upon by the import into China of the Malwa and Turkey opium?—I am not able to speak to this.

999. What are the sole articles that the Company now import from India or China?—The sole article the Company now import from China is tea; from India they import raw silk and saltpetre made at their own factories, and indigo, which is bought in Calcutta: some silk piece-goods are still imported by the Company; sugar has been lately discontinued.

1000. Are the silk goods manufactured by themselves?—The commercial resident at Cossimbazar issues advances to the head weavers, under contracts for bandannoes to be delivered in return.

1001. Since when has the import of sugar been discontinued?—Orders are now on their way to India to discontinue it.

1002. In what manner is the sugar imported by the Company obtained?—The Company have a factory at Benares, with some established servants, who employ agents to go about the country and buy sugar from petty manufactures.

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1003. The Company purchases it after it has been refined?—Yes.

1004. Can you state what was the total amount of Indian imports by the Company on an average of the last three years, omitting China?—I have it not here; it can be furnished, if ordered by this Committee.

1005. And what is the amount of the articles imported by the India Company during the last three years, prepared by themselves, which should include the raw silk and the saltpetre only?—That account can be furnished if ordered.

1006. What are the total annual charges of the Company in India, as respects offices and establishments in India?—Returns of the commercial offices at Bengal will be seen in p. 672 of the Second Report of the House of Commons of 1831; the commercial establishments at Madras are abolished; at Bombay there is one factory for the provision of cotton to be exported to China.

1007. Do you know what per-centage the commercial charges in India, so far as regards offices and establishments, forms on the whole amount of the articles imported from India?—I cannot readily show this; the whole of the commercial charges are included in the invoices of the goods.

1008. Can you state what is the estimated value of all the commercial buildings in India?—The value of the buildings in Bengal, as relates to the silk factories, is in Appendix 25, p. 659.

1009. In estimating the cost of the silk, is any per-centage allowed on the capital expended in the silk factories?—Yes, but this is a modern practice.

1010. To how late a period has the account of commercial charges been made up?—Up to 1827; but last year a further reduction was made.

1011. Does there exist at the India House the materials for stating what is the value put by the Company on all their commercial buildings in India?—The auditor could state that.

1012. You are not able to state it yourself?—No; the value of the filatures will be found in p. 659 of the Second Report.

1013. The question was whether, in estimating the invoice price of the silk, an allowance had been made for interest on the capital invested?—It is not made; a charge for wear and tear of buildings is made.

1014. Since when has it been allowed?—For the last two or three years.

1015. What do you mean by "suspense charges?"—A portion of the charge for commercial servants.

1016. In the Account, p. 658, there is no allowance on the capital?—There is not.

1017. You said you could refer to an account where the estimate on the capital has been included?—I can refer to an account of the number and value of the filatures, but the general statement I cannot furnish.

1018. Have you any account in which the interest on the capital has been added in making up the invoice price?—I believe not.

1019. Had you anything to do with the making up this Account (p. 658)?—No.

1020. Do you not think that in making up such an account, in order to have it correct, an allowance should be made for the interest on the capital?—That is matter of opinion.

1021. What is your opinion?—It is part of the cost of the silk, I should say, certainly.

1022. Is it your business to ascertain, or can you state, what is the amount of all the outstanding commercial balances in India, by the last advices?—That is the business of the accountant; I beg leave to refer to p. 579 of the Second Report of 1831.

1023. Can you state what is the amount of commercial debts in India struck off as irrecoverable since the commencement of the present charter, and whether there are any means at the India House of making such a return?—I cannot furnish it; but it can be made up by the officers at the India House.

1024. Does the Company possess any advantage over the private merchant in making purchases of indigo in India?—The way in which indigo is purchased is by public notification or advertisement that the Company are desirous to buy indigo.

1025. What is the form of the notification?—The manner in which the Company formerly provided indigo, and the circumstances respecting it are stated in the papers annexed to the Fourth Report of the Select Committee of the House of Commons on the Affairs of the East India Company in 1812, pp. 115, 119, and 224. The present mode of provision is as follows: the Court of Directors, in the month of June yearly, cause orders to be transmitted to the Governor-General in Council,

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Council, signifying their view of the quantity of indigo which may be provided in the succeeding Indian season, and the prices which may be paid for it. The annual arrivals of Indigo in Calcutta from the interior commence about the end of October; and an advertisement is then published in the public newspapers, signifying that the board of trade are ready to receive sealed proposals, accompanied with musters, from such persons as are desirous of selling indigo to the Company. These tenders are considered by the board of trade, and those which appear most advantageous in price and quality are accepted. This course of practice is continued from day to day, through the months of November, December and January, or until the desired quantity of indigo is procured.

1026. When did the Company commence making remittances from the territorial revenue of India to England by means of indigo?—I am not aware that they ever did so.

1027. When did the Company commence making large remittances to this country in indigo?—In the year 1819–20; the Committee will find the remittance by indigo on the Minutes of Evidence of 11 October 1831, p. 655.

1028. Has any disadvantage arisen to the commercial interests of persons in India from the public revenue being annually invested in the purchase of a single article, to an extent varying from 300,000 *l.* to 700,000 *l.* a year?—The variation in the amount can only be judged of by seeing the orders which were issued at the time; the necessity of remittance of funds to England caused the Court to vary their orders.

1029. Are you aware that the amount to which the investment has been made in indigo, has caused extraordinary rise and fall in the price?—No. I think the Company had liberty to purchase indigo the same as any other house of trade; they had occasion to transmit funds to London, and they did so through indigo as the most convenient mode of doing it.

1030. Has there not been a heavy loss sustained in consequence of the East India Company making their remittances in indigo during the last four years, and what has been the amount of such loss?—The remittance of indigo has lately been a loss to the Company and to everybody else who engaged in it, but the necessity to provide some remittance was urgent, and indigo appeared the most suitable.

1031. Considering the expensive establishments of the Company, and the high freight which they pay, what advantages do you think they possess over the private merchant, in making their remittances in merchandize, as far as indigo is concerned, instead of in money or bills of exchange?—As far as relates to purchasing, the Committee have the result before them; indigo and other goods have lately been hypothecated to the Company by private persons, who give bills of exchange upon London in repayment.

1032. Do you think that the Company, in consequence of paying high freights, and having establishments more expensive than individuals, make their remittances in indigo more disadvantageously than private merchants would make such remittances in indigo?—I should think they are both much the same.

1033. Are you not aware that they pay higher freights than private merchants do?—In the regular Company's ships it is dearer; but the Court are in the practice of hiring ships for a voyage only.

1034. For the last three years has the average rate of freight paid by the Company been more or less than the common rate of freight?—In the Company's ships chartered for six voyages, as before observed, it is dearer; in ships hired for one voyage, it is neither more or less than a private person would pay.

1035. Have the actual freights paid by the Company for indigo, for the last three years, been higher or lower than private merchants sending indigo from India to England would have paid?—They must have been higher in proportion as the indigo was shipped in the regular ships.

1036. If the Company have paid higher freights than individuals would have paid, to that extent have they not remitted to England, by means of indigo, more disadvantageously than private merchants would have done?—It would seem to have that consequence; but the system of ships was forced on the Company by law, they were compelled to take up their ships in that way.

1037. Have you stated what is the total loss on the remittances on indigo during the last four years?—Please to see p. 656 of the Second Report.

1038. From 1819 up to the present time, what has been the average remittance per sicca rupee made in indigo?—It is stated in the printed papers to be 1 *s.* 11 ½ *d.* and rather better.

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1039. It appears that the difference between the current rate of exchange of 1 *s.* 11.1886 *d.* the sicca rupee, and the remittance by indigo of 1 *s.* 11.5814 *d.*, has been 39-hundredths of a penny per sicca rupee; do you think it was worth the Company's while to carry on the indigo trade at so very small an advantage?—Under the circumstances, I should apprehend indigo was preferable, even if it afforded no advantage over bills.

1040. But supposing the statement to be correct, that the current rate of exchange of the sicca rupee is 1 *s.* 11 *d.* and 58-hundredths, being the remittance by indigo, the difference between the two being only 39-hundredths of a penny per sicca rupee, do you think it was worth the Company's while to carry on the indigo trade at so very small an advantage?—I beg to refer to my last answer; it will be seen in the account, however, that purchased indigo has afforded a very good remittance to the Company.

1041. Do you think it was worth the while of the Company to carry on the indigo trade in preference to another means of remittance?—Not if a more profitable means could be devised.

1042. It appears that during the last four years, if the Company had made their remittances by bills of exchange, instead of indigo, they would have saved 291,455 *l.*; is that not so?—I should humbly presume that the account must be taken in its whole extent.

1043. Do you conceive that if this Government had to make large remittances to the Continent for the pay of armies or making subsidies, it could do so more advantageously, by sending cotton or broad cloth, than it could by remitting bullion or by making the remittances through bills of exchange?—Most probably, by either bullion or bills of exchange; but I do not find myself competent to reason upon this point.

1044. Then why should the Company turn merchant, in order to make remittances, when the Government of this country does not find it worth its while to turn exporter of merchandize for the purpose of making remittances?—It is not in my immediate department to speak to this; but the Company, at the same time as they have been purchasing indigo by paying for it in Calcutta, have also been taking bills of exchange on London, to any amount they could obtain.

1045. Inasmuch as they turned merchants of indigo, did they not to that extent prevent private merchants from sending indigo; and would not bills of exchange have been drawn on London for the indigo by the private merchants, if the Company had not interfered in the indigo trade?—The indigo would probably have been sent to London by the private merchants; but would the Company have benefited thereby?

1046. Would not bills of exchange have been drawn for the indigo so sent by private merchants to this country?—The Company had offered to do so, as appears by their letter to Bengal of 3d June 1829. They say, "To one of the modes of drawing supplies to our home treasury, which was noticed in our letter of September 1813, we have not hitherto resorted. We allude to the measure of our Indian government making advances to individuals upon the security of goods and merchandize to be consigned to our care and management. We are desirous that this measure should be tried, and we therefore authorize you to give public notice that your government will make advances upon security of this description. We think you should limit the advance to two-thirds of the value of each consignment, such value to be ascertained by your officers upon actual inspection of the merchandize to be shipped. The parties to whom advances may be made must agree that the consignment be landed at the East India Docks, that it be delivered into our warehouses, and be subject to our management. For the repayment of the advance you will require bills of exchange, to be drawn in triplicate at six months' sight. Should the consignees require the delivery of the goods without passing the Company's sales, before the bills become due, the advance must be paid previously to such delivery, and we will allow interest at four per cent. per annum for the time the bills have to run. As a further security, the parties should be required to place bills of lading in triplicate, and the policies of insurance, in the hands of the officers of government; two of the bills of lading you will transmit to us, the policies of insurance you will retain until advice from us has been received of the due discharge of the amount advanced. With respect to the rate of exchange at which the advance is to be repaid, you will of course use your endeavours to obtain as favourable a rate as the state of trade and the money market shall authorize; but we desire you will not make any advances at a lower rate

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rate than 1*s.* 11*d*, (one shilling and eleven pence) per sicca rupee." This measure has not however succeeded; the whole amount of bills on London obtained at 1*s.* 11*d.* per sicca rupee, not having been more than about 400,000*l.* in the course of 24 months.

1047. In the return made to the Committee of profit and loss in the Company's investment of indigo, ought not the interest to have entered into the computation, at least for such period as the indigo remains unsold beyond the usual period at which bills drawn in England are payable; and in a merchant's account would not interest have been allowed for the whole period?—I should think not, as the rate of exchange allows for the interest.

1048. If a merchant was to make up his account at what rate he made a remittance of indigo from India, must he not have made interest enter into such computation to obtain a correct account, particularly if he was trading with a borrowed capital, and himself paying interest on the capital so advanced?—We presume that is not the case with the Company's capital.

1049. If he was trading with a borrowed capital, and paying interest on that capital, must he not make a computation of the interest enter into the account from the time the advances were made?—He probably might do so.

1050. If interest has not been allowed in making up the indigo account, explain on what principle it is that interest has not entered into the computation?—I apprehend it is a comparison of taking bills, or of purchasing the indigo. In the former years of the account it was in favour of the purchaser. In either case the money is advanced from the Company's treasury in Calcutta, at the same time equally realizable in London; and therefore I conceive, if interest should be charged on the indigo, it should be charged on the bills also.

1051. The question is, whether interest ought not to be allowed for such period as the indigo remains unsold beyond the usual period at which bills drawn from India or England would be payable; in calculating the profit and loss, would not that be the correct mode of making the computation?—It probably would.

1052. Has the computation been made in that way?—It has not.

1053. Has the indigo remained unsold at a later period than bills drawn in the ordinary manner from India upon England would have become payable?—In the present state of the market I should think the bills would have been realized before the indigo was sold.

1054. How much later on the average would the indigo have been realized than the bills would become payable?—I cannot answer that question.

1055. Can such an account be made up?—I should think so.

1056. There being at present no export of British merchandize to India, and no export of bullion to India, are there any other funds than the territorial revenues of the State employed in procuring the Company's investment of silk in India?—I apprehend that all the Company's investments are provided from their commercial funds, and that it admits of no other mode of stating it.

1057. Are not advances made out of the territorial revenue in India in making investments in silk?—I apprehend not. I do not understand it so, according to the best view I can take of the subject.

1058. Then explain why you think they are not?—The Company advances money from their treasury in London on account of the territorial branch of their affairs, for which they have credit in India; and as the territorial branch of the Company's affairs is greatly indebted to the commercial branch, what is issued by the governments in India to buy raw silk and indigo is, *pro tanto*, a repayment in London for the amount which the territory owes to the commerce. I am not able to look at it in any other view. I think the accountant would be more able to answer the question than I am; but so long as the commercial branch of the Company's affairs is the creditor of the territorial branch, it cannot be said the investment is provided by the territorial revenues.

1059. Is not the principal motive for the Company making investments in silk, and are not the commercial establishments connected with silk maintained for the purpose of enabling the Company to remit the territorial revenue to England?—They are maintained as a medium by which the remittance of the amount due from territory to commerce may be in part effected. The Company export nothing to India in the way of merchandize, and they bring no merchandize from India, with reference to profit and loss; but the raw silk does not realize in London as much silver as it had cost in Calcutta. It is a losing concern, so far, to the commercial branch.

1060. Can

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1060. Can you state upon what principle the column in the Account, p. 656, of the investment of raw silk, and headed "Cost of Provision, &c." has been made up?—I think it is explained in p. 658.

1061. Does this column include the proportion of the general charges of the commercial establishments in India?—They are added afterwards in the same account.

1062. In which column is the proportion of the commercial establishments borne by the silk?—It is included in the factory cost.

1063. Do you know that to be the case?—Yes. It includes the whole cost of the silk, the expense of people winding it, and so on.

1064. Does it include the proportion of the expenses of the commercial establishments?—The sum total of the invoice embraces every kind of charge that attaches to the silk, except interest.

1065. On what principle is the item called "wear and tear" computed, and what means are possessed at the India House of checking such computation, considering that it is stated in a Report of 1831, p. 659, that no account of the buildings at the several silk factories has been transmitted from India?—The item was assumed upon estimate.

1066. How is it known that this statement is correct, and on what principle is it that the account has been computed?—In consequence of notice being taken that these charges were not added, the Court (28 November 1827) ordered that a per-centage be added on account of fixed capital invested in commercial buildings, and also for irrecoverable debts.

1067. Then the column headed "wear and tear" is a computation not founded on the actual ascertained wear and tear of the buildings in question?—Not on the actual ascertained wear and tear; an estimate only.

1068. In the Account, at p. 656, of the annual investment of raw silk, from 1814 to 1829, there is no allowance for interest; ought not the interest to be collected from the time the advances were made until the profits of the silk are realized in England, or at any rate until the period of its being shipped at Calcutta?—I can only say it is not the custom to do so.

1069. Can it furnish a correct view of the subject, unless such computation is included in the account?—For the purposes intended I presume it does.

1070. Supposing that during the whole time interest was payable upon the advances made, would it not yield a fallacious return?—If the money was borrowed expressly for the purpose of furnishing the silk, it would have that effect; but this has now become simply a medium of remittance, and the best way you devise to place money in the Company's treasury in London.

1071. Is any allowance made in the accounts furnished for irrecoverable balances to the growers of the mulberry, or to the feeders of the worms, or for similar advances made to any other party?—These outstanding balances are contemplated in the order of November 1827.

1072. Do these accounts include balances advanced to the growers of the mulberry and the feeders of the silkworm?—The Company do not deal immediately with the growers of the mulberry, nor with the feeders of the worms. The agent who comes in immediate contact with the Company is a middle-man, called a pykar, to whom advances of cash are made by the commercial resident, which the pykar circulates amongst the breeders of silkworms throughout his district. There are some exceptions to this course.

1073. Does this account include all the sums that have been so lost?—I presume it is meant to embrace them.

1074. Is it an actual account of the balance?—I can say nothing further than appears from the account itself; further explanation can probably be given.

1075. Can an account be furnished showing what the sum actually lost has been?—Accounts of outstanding balances can be shown.

1076. Does this include the losses with all the advances made on account of the pykars?—It is furnished by the accountant.

1077. Do you believe it to be correct?—I can have no doubt it is.

1078. It is stated in the Account, p. 579, that the balance which may have arisen from the advances made on account of provision of silk, cannot be distinguished from the advances on account of the other articles of investment provided for the several commercial residencies, and that a return of the outstanding balance of raw silk cannot be furnished; does it not appear from this statement that this account of the outstanding balances and loss must be a matter of computation?—No; the books will show what stands out at any period of time.

1079. Is that consistent with the statement at the foot of this account?—I understand the statement to mean only that the gross amount of balances cannot be apportioned to the particular goods.

1080. Does it not appear from the Account, p. 656, that upon five years out of 16, a loss was sustained by the Company on the silk investment, amounting to 223,980 *l.*?—It certainly does so; but if the Committee please to look at the average number of years, the raw silk has been a very good remittance.

1081. Comparing the 10 years of the silk investment with the 10 years of the indigo investment, it appears that the remittance made by the silk was on an average of 2 *s.* and 8-hundredths of a penny per sicca rupee, or no more than 5-10ths of a penny above that made by the indigo; supposing that to be correct, do you consider that it is worth the while of the Company to maintain, for that small difference, the large commercial establishments it has connected with the furnishing the investment of raw silk?—I would beg to refer the Committee to what I have taken the liberty of offering upon the comparison of indigo with bills of exchange.

1082. Had interest been reckoned on the advances made, from the time of receiving them until the shipment of the silk at Calcutta, and had the actual rent, wear and tear of the buildings, entered into the computation, do you think that even the difference of one penny per rupee would have existed between the remittance in indigo and the remittance in silk?—Probably there would have been no difference.

1083. Can you state what was the cost of the Company's investment of raw silk in Calcutta in 1814 and 1815, and what it was in 1829 and 1830?—Yes.

	Maunds.	Per Maund Sicca Rupees.
1814	9,619	455
1815	6,920	424
1816	5,063	425
1817	5,011	481
1818	10,053	504
1819	7,350	532
1820	10,815	558
1821	10,950	597
1822	11,323	590
1823	11,292	591
1824	8,745	591
1825	9,282	612
1826	12,010	594
1827	12,287	611
1828	13,801	569
1829	14,970	524
1830	14,591	501
1831	13,719	486

1084. Does it not appear from this account that there has been a progressive rise in the price of raw silk from 1815 to 1830?—Yes.

1085. How do you account for that rise?—By the Company endeavouring to increase their quantity of the silk.

1086. Why should the endeavour to increase the quantity raise the price?—The supply was not equal to the demand, and the growers availed themselves of that circumstance.

1087. Has the price of Bengal raw silk in this country fallen since 1814, or otherwise?—That will be found in Account 24, p. 39, of the papers of 4th June 1829.

1088. Have you got the sale price in 1832?—That is the current year; there was a sale in February, but it was unfavourable.

1089. What was the price in 1814?—It was very high; 24 *s.* per pound for Company's Bengal silk.

1090. Supposing that in 1814 the price of Bengal raw silk was 16 *s.* per pound, and in 1832 it was 14 *s.* 1 ½ *d.* Indigo fell during the same period from 10 *s.* 9 *d.* to 4 *s.* 5 ¾ *d.*; pepper fell during the same period from 15 ½ *d.* to 3 ¾ *d.*; and Bengal

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Bengal sugar from 50*s.* 8*d.* to 24*s.* 6*d.* Can you state the reason why a fall has not taken place in the price of Bengal silk in the same proportion as it has in all other Indian commodities?—I can only presume that silk had not kept pace in rise of price with other commodities, consequently the fall has not been so great. The consumption of silk is steadily increasing, and the East India Company have endeavoured by all proper means to augment the quantity of Bengal raw silk, and have been successful, as also in maintaining its quality. No more silk has been produced than the market required; of other commodities there has been evidently too much.

1091. If a fall corresponding to the fall in other articles had taken place in the price of raw silk, would not the silk manufacturer in this country have been greatly benefited thereby?—I am not prepared to give an opinion.

1092. If it has benefited by the fall that has taken place, would it not have been still more so if the fall in raw silk had corresponded with that of other articles?—I beg to refer to my last answer.

1093. Would there not have been a corresponding fall in the price of silk if the Company had not interfered in the silk trade?—The trade in silk is perfectly free; if the Company declined to make silk, and gave up their factories, it is impossible for me to say whether any person would embark their capital; the Company's filatures with the machinery are probably worth 20 lacs of rupees or more, if actively employed.

1094. The Company's silk factories commenced in the year 1770, and the manufacture of indigo by Europeans in 1785; the value of the Company's raw silk in 1827 was 78,63,000 sicca rupees; the value of indigo exported from India at the same period was 3,89,78,653 sicca rupees; how do you account for this very great excess of the increase in indigo beyond the silk, considering that the Company's filatures have been much longer established in India than the manufacture of indigo has been established by private Europeans?—I consider the real manufacture of indigo in India was created by the Company, the old Indian way of making indigo was very imperfect; the Company advanced money to the indigo planters, as is recorded in the Parliamentary Papers. But what caused the great and sudden prosperity of the indigo trade in Bengal was the destruction of St. Domingo, which supplied nearly all the world with indigo previous to the French revolution; but after the revolt of the blacks, it did not produce a pound; the indigo factories were all destroyed in the very early days of the revolution.

1095. It was stated on the Committee on Foreign Trade in 1821, that at that time no improvement had taken place for a long time in the quality of Bengal silk; can you state whether any improvement has taken place since that period, and if so, have you any correct means of ascertaining to what extent that improvement has taken place?—The Company introduced into India the Italian method of winding silk, and at a great expense have maintained that kind of machinery. The silk of Bengal is not so strong in its nature as the silk of Italy, France or Turkey; and Bengal is the only country within the tropics that produces silk as an article of merchandize. I am afraid, if the Company did not continue to produce silk, the Italian method of winding it would fail, and the silk fall back to its old character.

1096. How does it happen that private individuals do not apply their skill and industry to the production of silk in India, to the same extent as they have done to the supply of indigo?—I am not in a condition to answer that question; but I presume the indigo was more profitable.

1097. Do you think the maintaining of these establishments by the India Company is one of the causes why individuals have not applied their skill to silk in the seme mannér as they have done to indigo?—Persons have come out from England and built filatures at a considerable expense, but found it did not answer their purpose. There is no restriction.

1098. Do you know who it was who sent parties out from England for that purpose?—I do not remember their names.

1099. Are you aware that shortly after the last renewal of the charter there were parties who wished to send out agents to superintend the filature of silk, and license was refused them?—I know nothing of that; persons have certainly proceeded to India, and have erected silk factories.

1100. Since when?—I cannot speak exactly as to time.

1101. Would it not be a great advantage to the silk manufacturers in this country, and enable them to compete more successfully with foreigners than they do at present, if an improvement in silk correspondent to that in indigo was to take place?

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—Many years of assiduous attention have been paid to the Bengal silk by the Company; and further measures are at this time in progress to introduce European silkworms and mulberries.

1102. What detriment, in your opinion, would accrue to the Company if they were to relinquish their silk filatures and trade in silk, leaving their premises, and allowing other Europeans to carry on the trade, not having the India Company as a competitor with them in the same trade?—My opinion is, first, that no man, or body of men, could be found who would take the Company's filatures at anything like what they are worth; if they did, from what we see of private trade, I think the silk would degenerate. Mr. Durant says, in effect, that Italian silk is good, French silk is good, and Indian silk is also good, each in its way; and Bengal is as much required as any other kind, if not more so.

1103. Does not the value of the silk establishments, according to your former evidence, principally depend on their being a means of remittance from India to England; and if the Company was to make their remittances by bullion or bills, at a rate equally advantageous, and were also to obtain a net rent for their present silk establishment, would they not be the gainer by such a change of system?—They would be so on the supposition that they could get men to take their works; but is not something to be considered in respect of exporting the bullion? so long as the Company maintain their silk factories, and make 70 lacs'-worth of produce, so far as that goes it prevents the necessity of exporting so much bullion.

1104. If individuals were to continue the manufacture on as great a scale as the India Company now carry it on, would not the drawing on England for the amount of silk so remitted by individuals afford the same means to the Company of making a remittance to England which they now have by themselves conveying the silk from India to England?—If all the silk was available to the Company as an article of remittance, it would be the same thing; but how could you be sure it would be all at the Company's option at a reasonable rate of exchange?

1105. If individuals were to carry on the silk trade, would not bills be drawn to the amount of the silk so remitted?—The bills might be drawn, but they might not be at the option of the Company. At present the Company are remitters by bills, and so far as the value of the Company's silk goes it prevents them from being greater remitters by bills; deprive the Company of the silk, and you add to the Company's necessity for drawing; for inasmuch as they grow silk and send it to London, they are kept out of the market for the like amount of bills.

1106. Suppose the Company are now buying bills to the amount of a million by this remittance of silk; suppose they let their filatures, and the individuals drew on London to the amount of that million, for the silk which they sent, the Company would then have to purchase bills on England to the amount of the million, but there would be more bills to be disposed of by individuals to the very same amount of the million to be remitted; would not the number of bills increase, supposing individuals were to carry on the silk establisment, in the same proportion as the demand of the Company for the bills would increase?—This is a question which involves various considerations; I am not enabled to give an answer.

1107. Has not the number of hundred weights of saltpetre imported by the Company declined to about one-fourth of what it was in the year 1814?—It has declined.

1108. It was 146,000; it is now 37,300?—It is so.

1109. Is not the total quantity of saltpetre now imported much greater than it was during any period of the late war?—I am unable to answer this without the accounts.

1110. In what year did the Company's exclusive monopoly of saltpetre cease?—The right of the Company to the exclusive provision of saltpetre in Bengal is so connected with their privileges as the ruling power in India, and with considerations of revenue, that it does not admit of being answered without consideration, and reference to documents. But in fact and practice the trade in saltpetre has been entirely free since 1814.

1111. Has there been a great fall in saltpetre since the private trader has imported it?—Very great; it has fallen to so low a price that it has been bought to throw on land for agricultural purposes.

1112. Was not the price in 1814, 89*s.* 6*d.* per cwt.?—Yes, and in 1823 it had fallen to a guinea; in 1830 the stock was nearly all gone, and at the Company's sales it began to rise from 28*s.* to 33*s.*, 37*s.* and to 42*s.*, and now it is 37*s.*

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1113. Has the Company's import of saltpetre been profitable to them, or otherwise?—The amount of profit and loss on saltpetre since 1794 will show that previously to the charter of 1814 it was profitable; subsequently it has been very unprofitable, until 1830.

1114. Had not the Company a contract for supplying saltpetre to His Majesty's Government?—Yes.

1115. What were the terms of that contract?—The terms were that the Government should be furnished with 1,500 tons of saltpetre in two years, at its actual cost and charges, and repay the Company for the cost at the rate of exchange agreed by the Lords of the Treasury for monies advanced in India by the Company for the public service.

1116. Is that contract still subsisting?—I believe there is a small balance of saltpetre still due to the Government.

1117. What was the rate of exchange agreed on by the Lords of the Treasury?—In one year 2*s.* 0½*d.*, in the other 2*s.*, per sicca rupee.

1118. Has the contract proved advantageous or disadvantageous to the Company?—Neither one nor the other as a mercantile transaction, but it was convenient as a remittance.

1119. Does the Company purchase the saltpetre in India from individuals, and merely engage to deliver it here?—The Company make the saltpetre.

1120. What is the price at which they supplied it to the Government?—It was calculated the Company should be able to supply it at 25*l.* a ton, but it was not provided at that price. Saltpetre can only be made in the dry season; the weather proved very wet, and destroyed the saltpetre on the grounds, and instead of the Government getting it at 25*l.*, it cost 34*l.* or 35*l.*

1121. Does not the Company export from India to China a considerable quantity of cotton wool annually, for the purpose of contributing to the purchase of the tea investment?—Very largely, both from Bengal and Bombay, and they did so from Madras until the factories there were abolished.

1122. Is not the cotton wool purchased in the interior of India by the Company's commercial agents?—Yes.

1123. For what reason has not the cotton been purchased in the open market, in the same way as the indigo investment is purchased?—It has not been seen expedient to do so.

1124. What advantage do the Company's establishments in India possess over those of private individuals in making such purchases?—None whatever.

1125. What advantages do they possess over private individuals, in conveying articles to the market at Canton?—None whatever; the Company's Europe ships generally carry the cotton.

1126. Then why do they not make the purchase in the same manner as they make purchases of indigo?—The Company buy the cotton through agents at the principal marts in the interior, and not immediately from the grower; they are supposed to buy it as cheap as any other dealer.

1127. Can you state what the cotton actually cost them for a series of years?—Such an account can be furnished if ordered.

1128. Can you state what in 1821 was the cost of cotton purchased by the Company?—I have not the means here of doing so.

1129. Can you state during the same year what was the market price of cotton in the Calcutta market, so as to show what profit or loss the Company derived from employing agents themselves?—The price in the Calcutta market can be shown for a length of time.

1130. Can such an account be furnished?—Yes, if the Committee are pleased to order it.

1131. Are not the military stores sent to India under your department?—Yes.

1132. Do you not think that woollens for the clothing of the army, stationery, and most articles, with the exception of iron, cannon and fire-arms, might be better and cheaper procured in the markets of Calcutta, Madras and Bombay, than sent out subject to the heavy freights the Company pay?—I apprehend woollens, of all other things, should be provided in the way in which they are now; they can be provided as cheaply by the Company as by any other party, and they should be all alike in quality. Government here have a board of officers to examine all the military clothing, to see it comports in all respects. In like manner the Company's cloth undergoes the most minute inspection. I cannot see how it could be provided cheaper or better in India.

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1133. May it not be inferred that the goods would be bought cheaper in India than they can be exported by the Company, from the circumstance of the Company having to export such commodities in its official capacity?—I believe the Company provide their woollens cheaper than anybody else.

1134. For what reason, except that the Company found it could not advantageously compete with the private merchants, have they ceased to export articles in their official capacity?—I stated to the Committee, when I last had the honour of attending them, that in consideration of being so large a balance due from the territorial to the commercial branch of the Company's affairs, that the Court of Directors did not deem it expedient to send out anything to India for commercial purposes.

1135. From what you know of the prices of commodities exported by individuals, do you believe the Company could have sold their commodities in India at as low a price?—The Company sold their copper, woollens and other goods, by auction to the highest bidder, in small lots, at monthly sales.

1136. Since the trade has been thrown open, and more especially within the last 10 years, do you believe the Company could have afforded to sell the various commodities which they formerly exported to India at as low a price as they have been selling for in that country?—I am not prepared to answer that question.

1137. You cannot say whether the Company could or could not have successfully competed with private individuals?—The Company's course was to buy the copper and other principal articles by advertisement, and to sell it by auction in Calcutta, as before observed. Copper was, generally speaking, very profitable; and there was a profit generally.

1138. To what period are you referring?—To the time the Company ceased to export.

1139. When did they cease?—In 1824-25.

1140. Has not the price of copper fallen very much since that period?—It is cheaper now.

1141. Is this the only article to which you refer?—Copper, woollen and iron were exported by the Company; the sole reason why the Company left off exporting was the constantly increasing balance due from the territorial branch, and the difficulty in procuring articles of Indian manufacture or produce suitable to the London market, in return for the British staples exported.

1142. At the time they ceased to export, were the prices at which the goods were selling by private individuals in India higher or lower than the prices at which the Company could with advantage afford to sell them?—I have no means of answering that question.

1143. Do you think, if the Company at that time could have derived a considerable profit from the export of articles, that they would have ceased to export?—There was a profit; I have stated the real causes why the Company ceased to export.

1144. How late was there a profit?—I believe up to the time the Company ceased to export.

1145. Was it not the difficulty of effecting the remittance to this country, and the loss sustained in doing so, that was the cause of their leaving off exportation?—Profit and loss was not certainly considered; I have stated the only cause.

1146. Do you mean that between the period of sending out goods and realising the return in this country, instead of there being a profit there was ultimately a loss?—The Company, until in very modern times, exported merchandize and sold it for the purpose of buying merchandize again, as other merchants or dealers would; but when the Company's funds became involved in territorial considerations, the mercantile part of necessity gave way.

1147. How can you estimate whether there was a profit or a loss, without including in the calculation what was the ultimate return made to the Company in this country, after making an investment in India of the funds received there for the goods sent out, and ascertaining how much was realized in sterling in this country by the sale of the investment?—That would have been part of the consideration if there had been a loss, but the trade with India was profitable up to 1824 and 1825.

1148. Do you mean it continued to be profitable, if you include in the calculation both the amount realized in India on the goods sent out from this country, and the amount realized in England on the return investment?—I mean that copper exported

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exported from London to India, and the proceeds converted into Indian merchandize and brought back, would yield a very good profit. In the year 1814 the Company's sale of Indian piece-goods was a million and a half sterling, and the profit was 414,185 *l.*

1149. At what rate is that per sicca rupee?—It would require a calculation to speak precisely; but the exchange would be about 3 *s.* 9 *d.* per sicca rupee.

1150. Could they obtain for the rupee, when converted into Indian produce and remitted again to that country, the profit of 257,000 *l.* on the article?—They might have returned the amount to India in bullion at that time.

1151. When was it that the sale of export goods from this country ceased to be profitable?—That would depend on the price at which they could be bought, and the price to be obtained there. For the last six or seven years everything would have been unprofitable, if merely from the difficulty of effecting returns to England.

1152. Since everything exported ceased to be profitable during the last seven years, and individuals have sold their goods at lower prices than the Company could afford, may it not be inferred that stores could have been bought in India at a lower price than the Company has exported them?—I feel a difficulty in admitting that individuals could have afforded to sell the goods cheaper than the Company.

1153. Have not individuals exported various articles cheaper than the Company could with advantage?—I am not aware of that circumstance.

1154. May you not infer that the same consequences would have applied to military stores as have during the last seven years applied to the other articles exported?—Military stores should be governed by other considerations than those of trade; at that time the Company did not allow military stores to be taken into India *ad libitum*, and it is not lawful now.

1155. Suppose the Company had had a contract for the delivery of certain cargoes of military stores, do you believe they could have got them delivered cheaper in India than they could have exported them themselves?—I cannot see any reason why they should.

1156. Has the Company ever made such contracts for stores?—No; I believe only as to coals.

1157. Are the freights greater or less than those of private individuals?—I have before observed that if the goods be shipped in a regular Company's ship, the freight would be little more than in a ship hired for one voyage.

1158. Supposing an article to be purchased in this country for export by the Company and by an individual at the same price, would not an individual be able to contract for its delivery in India at a lower rate than the Company could export it themselves?—I presume I have answered this question before.

1159. In case the Company contracted for military stores to be delivered in India, could they not secure these being of good quality by appointing their own officer in this country to survey them, or an officer to inspect them on their arrival in India?—The inspection of military stores is very rigidly performed, first in England, and secondly after they are landed in India.

1160. In the last case supposed, would it require more officers to examine the goods here previously to their exportation, than it now requires when the Company export them themselves?—I am not enabled exactly to see the difference that would exist in the system.

1161. Do you know how freight on military stores is charged, generally speaking?—There is a certain proportion of freight; it comes to no great deal, I believe.

1162. Are you aware that almost all heavy military stores are sent out in ships taken up by tender at the cheapest rate?—I am not aware of such a circumstance.

1163. Are there not persons appointed in India to survey them?—Yes; but if the stores not having undergone a survey in England should be rejected in India, the consequences might be very serious.

1164. Do not private merchants, to a considerable extent, dispose of their goods at the Company's sales in England?—Yes.

1165. Do they entrust the entire management of their goods to the skill and care of the Company's servants?—Entirely.

1166. Do the Company make the same charges as private individuals for warehousing?—The Company's system of management differs very materially from that of the public docks, and does not admit of comparison. The public docks

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docks act simply as warehouse-keepers, for receiving and delivering goods. The East India Company do the same; and in addition, sell the goods, receive the proceeds, and in fact become the agents of the importers, which the public docks do not undertake.

1167. What are the charges at which the Company receive and effect the sales of goods, and what is the difference between these charges for warehousing and those of any of the public dock companies; and also between their charge of commission and the charge generally made by private merchants?—The warehouse charges for landing and housing are about the same as the docks. The charges for sale, and receiving and paying over the proceeds, are such as the Company have from time to time seen it reasonable to require; in fact, they are very reasonable.

1168. What are the commission sale charges?—A schedule is printed, and in general circulation.

1169. Are they higher or lower than private commission merchants are in the habit of charging?—I apprehend on the whole they are lower, because no person is compelled to bring his goods to the Company unless he thinks it advantageous to do so; and still almost all the valued goods are continued to the Company. The Company have their own officers in all the public docks in the port of London, where they receive charge of any goods housed there, which the importers aré desirous to entrust to the management of the Company.

1170. Inform the Committee when the present rates were established, and did they exist prior to 1814?—The Charter Act of 1813 laid the trade with India entirely open; and the continuance to the East India Company of the housing and sale of private Indian merchandize depended upon their holding forth such reasonable terms as the public might approve. Schedules of rates, as before stated, were promulgated by the Company, which have been varied from time to time to meet existing circumstances. The periods for sales, &c. have been arranged with the concurrence of importers and buyers. These regulations are understood to be very satisfactory to the public at large, insomuch that many importers of Indian merchandize who choose to deposit their goods in the public docks, still désire to obtain the advantage of the Company's system and management, and place the goods under the Company's control as if they were in the Company's warehouses. The resort to thé Company's warehouses and sales is entirely optional on the part of the importers of India merchandize, who are at full liberty to house their goods where they please, and to sell them as they please, except Indian piece-goods intended for home consumption (6 Geo. 3, c. 4). The comparative despatch and economy in landing and selling goods at Liverpool and in London, I am not able to speak to. It is for the interest of all dock companies to unload the ships as quick as they can.

1171. Is not the sale of private goods entirely governed by the wishes and convenience of the proprietors and consignees?—Entirely so.

1172. Are not the sales of East India goods conducted at Liverpool by private individuals with as great despatch and economy as they are in London by the East India Company?—I see no reason why it should not be so.

Mercurii, 14° *die Martii*, 1832.

THOMAS HYDE VILLIERS, ESQ., IN THE CHAIR.

William Simons, Esquire, called in; and further Examined.

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1173. CAN you account for the increase which appears to have taken place in the commercial establishments in Bengal, on comparing the year 1816–17 with the year 1826–27; has there been a larger amount of commercial business done in Bengal at the latter period than there was in the former?—The Account in p. 672, shows there was a less number of factories in 1826–27 than in 1816–17; but that the expense of the European establishments in 1826–27 exceeded that of the former period by rather more than a lac of rupees; this was occasioned in part by the moiety (48,000 rupees) of the expenses of the board of trade, which in 1816–17 was borne by the territorial branch having, in the latter period, been transferred

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transferred to the commercial branch; and further, by the commission accruing in 1826–27, to the commercial residents chiefly at the silk factories, upon an enlarged investment of that article. But if the Committee will be pleased to refer to p. 680, a reduction of nearly two lacs of rupees will be found to have taken place in 1826–27, under the head of "Establishments connected with the Commercial Department in Bengal."

1174. Do you know what are the duties of the several officers mentioned in page 672, of the Report of the Committee of the House of Commons in 1831?—No further than as they are described by the names of their offices.

1175. Can you state how much of those establishments could be dispensed with, if the purchase of indigo and the manufacture of silk and saltpetre were abandoned by the Company?—If the purchasing indigo at Calcutta were discontinued, and the provision of raw silk and saltpetre at the factories relinquished, the functions of the controlling board at Calcutta, and its establishment, would have ceased.

1176. Are you sufficiently acquainted with the detail of the business in India, as to state whether any of those various offices described in the account referred to might be dispensed with if the business goes on on its present scale?—The commercial establishments at Bengal have been very lately under revision, and no reduction in the offices was seen necessary except the import warehouse; but the salaries have been reduced. I beg to refer to the statement which I have before presented to the Committee.

1177. Does the establishment of buying and warehouses, in No. 35, in page 684, fall under your department?—Yes.

1178. Is that the whole which falls under your department?—That is the whole of my department in the India House, but I am also the chief clerk for the warehouse department.

1179. Have you anything to do with the East India wharf?—Yes.

1180. State which of the offices described in this Paper are under your department?—The office of the committee of buying and warehouses is my particular station; the auctioneer is under me; the East India wharf is jointly under the committee of shipping and the committee of warehouses; the tea warehouses are under my department; the Bengal warehouse is under my department, the coast warehouse has been united with the Bengal warehouse; the private trade warehouse, the assistant private trade warehouse, the pepper and saltpetre warehouse, the baggage warehouse, the military store warehouse in part, the office of clerk to the committee of house, is in me, and has merged into my office, the salary which attached has been discontinued.

1181. Can you account for the increase which appears to have taken place in the first of those offices, the office of buying and warehouses; it appears that the charge for that office has increased from 7,941 *l.* to 9,553 *l.* a year, notwithstanding that in the period the commercial export trade was relinquished?—The clerks' salaries increase according to a scale of service; the account under consideration was prepared by the Company's accountant, and I am unable to explain the particulars.

1182. Is the coast warehouse department done away with?—I have stated that it has been joined with the Bengal warehouse.

1183. Can you detail all the particular duties of all the officers of these departments?—I, as the principal of the department, have to originate the business, and to see that it is duly performed, and that the officers and clerks obey my instructions in preparing papers, and in the general business of the department, which is very miscellaneous.

1184. The expense of the private trade warehouse appears to have increased during the same period, from 2,621 *l.* to 3,795 *l.*, in what manner do you account for that increase?—I presume the increase is the effect of the salary regulations.

1185. Is that in reality the cause, or do you merely conjecture that it is?—I only presume that it will account for the increase; the accountant who made this account has alone the documents to explain it.

1186. Does the nature of the duties of the commercial agents employed in India come under your cognizance?—There are no agents remaining but the silk agents, and the agents for cotton and saltpetre.

1187. Are you acquainted with the duties they have to perform?—An order is sent out by the Court annually for the quantity of raw silk or other goods to be provided in the ensuing year.

1188. What description of agents are selected for that purpose, are they men

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who have experience in commercial business, or how are they chosen?—They are selected by the Governor-general in Council.

1189. From what description of persons are they chosen?—From the civil service.

1190. They have all been in the regular service of the Company?—They are all covenanted servants of the Company, who have proceeded to India as writers.

1191. Are they persons who have experience in commercial matters?—They are selected by the Governor-general, and I must presume are fit persons.

1192. What is the mode in which they are compensated?—They have, until lately, been compensated by a monthly salary, and a commission upon the goods they provide; but within the last year this mode has been changed, and the commercial residents are now paid by fixed salaries only. The Schedule is before the Committee.

1193. Hitherto, except during the last year, they were paid a commission upon the gross amount of the purchases?—Yes.

1194. Have they not an interest then in purchasing at the highest price, in order to increase their commission?—I have no right to suppose they have been influenced by such motive; but if such a disposition had existed, it would have been checked by the inability of the commercial agent to make good engagements to a larger amount than had been allotted to his factory, without subjecting himself to reprehension.

1195. Did the agents confine themselves to the sums apportioned to them?—Previous to the year 1801, it seems occasionally to have been a practice with some of the residents to enter into engagements in excess of the authority they had received; but in that year the Marquis Wellesley directed the board of trade to issue a circular order, forbidding the commercial residents upon any account to receive goods tendered as surplus deliveries, without express permission for that purpose. Another check upon such practice would be found in the Court's Regulation of 1814, which limited the total amount of the commission and salary to a sum not exceeding current rupees 40,000, and that the surplus be carried to the credit of the Company, with a proviso, however, that if an unusually large investment should be ordered at any particular factory, and the resident should have conducted himself with zeal and ability, the Governor-general in Council might pay him a portion of the surplus commission, not exceeding one-half thereof.

1196. In fact it was found that they did not rigidly observe their instructions not to lay out more than a certain sum each?—It had been found there was a tendency to enter into engagements for more than was allotted to them, which the order of 1801 was intended to prevent; as was in part the intention of the order of the Court of Directors of 1814, with a further intention of preventing the commercial agents from drawing larger emoluments, under any circumstances, than was consistent with a measured liberality.

1197. Did they find security for their good behaviour?—No; they were covenanted servants of the Company, in the regular line of the service.

1198. What sort of control did the board of trade exercise over them?—A constant superintendence; the commercial servants regularly report all their proceedings to the board of trade.

1199. Then in that case if a commercial agent exceeded his instructions in the amount he laid out in the purchase of goods, it would be the board of trade, and not the agent who would be in fault?—He would be subject to reproof, and would gain nothing by it; the surplus commission would in such case not be allowed.

1200. Is the limitation placed on the sum which an agent might lay out on a particular commodity, a sufficient check against his increasing the price, and lessening the quantity he was ordered to purchase, and thus act to the prejudice of his employer?—Such a person would be an unworthy servant: but the price to be paid for the silk is always confirmed by the board of trade; every transaction is subject to their approval.

1201. Do you know how the board of trade determine the prices to be given for silk?—According to their own judgment, formed upon the general information they obtained from the silk residents.

1202. Do you prepare the commercial letters?—Yes.

1203. What documents will show how many of the commercial officers have in any one year exceeded their instructions, in having given higher prices, or or made larger purchases than they were directed?—I am not aware that higher prices have been given than sanctioned by the board of trade; the silk is inspected at the export warehouse at Calcutta, and commission would be withheld if it were not of proper quality.

1204. Will it appear from any correspondence, or is there any account kept, of the officers who have either given higher prices, or have made larger purchases than they were directed, and in what degree they have exceeded their instructions?—I am not aware of more than one instance in which the having provided goods in excess of quantity has been the subject of particular investigation; this was the instance of a resident who in 1813–14 provided a large surplus quantity of silk, and of inferior quality.

1205. Is the number of officers considerable, who in any year have gone beyond their instructions?—I can only recollect the above instance of excess in quantity. In 1826–27 the resident who provided cotton was accused of paying undue prices, and an investigation took place; the resident died before its conclusion, and his memory was absolved from all imputation of intentional error; but his native officers were convicted of fraud, and the head person was sentenced to five years imprisonment.

1206. Do you remember whether such occurrences have frequently been made matter of observation in your department?—I only remember the above instances.

1207. What is the highest emolument which any one of the commercial residents has received in the course of a year?—The highest, I think, did not exceed 7,000*l.* a year.

1208. At what place did that happen?—That was at Etaya and Calpee, a cotton factory; and the emoluments of the resident at Cossimbazar have been considerable; but I am not able to state more particularly without reference to the records.

1209. Do you know the amount Mr. Bayley, the commercial resident at Benares, was in the annual receipt of?—He was opium agent, and also commercial resident.

1210. Do you know the amount of the annual allowance he received?—No; it arose chiefly in the opium department.

1211. Do you know that it amounted to 6,000*l.* a year?—I am unable to speak exactly on that point; but I believe it did amount to that sum, or more.

1212. Is this a greater amount than any of the highest political or civil officers were in the receipt of?—I apprehend it is as high, except the residents at the native courts.

1213. Are the accounts of the commercial residents closely scrutinized in your department?—Not in my department.

1214. So that the buying department at the India-House does not exercise any very rigid scrutiny into the accounts of the commercial department in India?—The orders sent by the Court are presumed to be obeyed, and it is the duty of the board of trade to see that they are so. My duty does not extend to the examination of the accounts.

1215. Are all the letters in the commercial finance department regularly answered?—The commercial finance is not in my department.

1216. In whose department is it?—In the committee of correspondence.

1217. You prepare the commercial despatches, do you not?—Yes, generally.

1218. Are the orders which you send out in the commercial despatches regularly replied to by the board of trade in India?—By the Governor-general.

1219. If the board of trade sends inquiries, and asks for orders from home, in what department are they answered?—The board of trade do not correspond with the Court; they correspond with the Governor-general, who communicates with the Court.

1220. What office at home is it that audits the accounts of the commercial agents, and of the board of trade in India?—The audit of the commercial accounts, in the proper sense of the word, is conducted in India by the officer called commercial accountant and auditor: the examination of the books of accounts in this country is of the nature of a revisal, similar to that which is passed upon the territorial accounts.

1221. There is in fact, then, no rigid examiner at home of the commercial accounts of the Company's agents abroad?—No further than what I have now stated.

1222. Then in ascertaining the prime cost of the silk purchased at any particular factory, you merely look to that charge in the general account?—Yes; but the

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the invoices of the respective ships which bring the silk show the cost of it, certified by the board of trade.

1223. Are not all particular occurrences in the silk or other commercial departments reported by the board of trade to the Governor-general in Council, and by them to the Court of Directors?—Any points deemed of sufficient importance would be so reported.

1224. Any abuse, or any departure from the general course of proceeding?—Yes, certainly.

1225. Does any board ever exercise that rigid scrutiny into the accounts of the commercial departments in India, which you think a private merchant would do if he employed private agents to transact his business in India?—The board of trade are the functionaries to conclude and put a fiat on the commercial transactions, and, as I before stated, are in constant correspondence with the residents at the factories, and if absolutely required, a member proceeds to give his personal supervision at a factory.

1226. Can you state what are the constituent parts of the prime cost of a bale of silk?—I believe it will appear in the Statement, in p. 658, of the House of Commons Papers, printed 11th October 1831.

1227. How much goes to the cultivator, and how much for management?—The Company's Bengal raw silk is provided by advances of cash made from the factory to a class of native agents called pykars, who in their turn make advances to the cultivators of mulberry and the rearers of silkworms; each of the Company's factories employs numerous pykars, who give security for the money advanced to them; the pykars deliver the cocoons into the storehouses of the factories, where they are reeled into silk by native workmen, hired and paid by the factory. A settlement is made with the pykars for each bund respectively, but it does not take place until all the cocoons of the bund have been wound into silk, and when that is completed the resident proposes such price to be paid to the pykar as he judges reasonable, having given due consideration to the productiveness or otherwise of the season, and all circumstances attending the provision of silk: this price is reported to the board of trade for their approval. This course supposes that each commercial resident fixes the price for his own particular factory, without reference to what may be paid by the other residents for silk of the same bunds; but in 1827 the board of trade divided the silk districts into circles, and resolved that one rate of price only should be allowed at all the factories in each circle. But in March 1831, the board of trade re-considered the system for providing raw silk, and came to a resolution to discontinue the practice of settling with the pykars after the silk was wound off, and resolved to fix and promulgate the price which the Company would pay before the bund commenced; the result of this measure cannot yet be known in England. The Court have no certain information of the prices the pykars pay to the rearers of silkworms. The above is the general system. In some instances the residents obtain cocoons directly from the rearers, without the intervention of the pykar; and occasionally buy silk under contracts.

1228. There is a price paid for a certain quantity?—The price is calculated upon the quantity of silk which the cocoons produce; and depends upon the favourableness or otherwise of the bund.

1229. Are the books of correspondence of the board of trade in India regularly sent home to the Court for examination?—The proceedings of the board of trade are sent home for the Court's information.

1230. Where does the correspondence between the board of trade and the commercial agents appear?—It is recorded on the proceedings of the board of trade, who hold their meetings two or three days in each week.

1231. All the correspondence carried on under the immediate direction of the board of trade appears there?—Yes.

1232. Do you mean that the particulars respecting all the details in India are sent home to the Court?—Yes.

1233. Who reads them when they come home?—It is the business of the officers and clerks in the several departments to make themselves acquainted with them.

1234. Do you suppose that they are all read by any one?—Yes.

1235. Can you give the produce in any given year at each factory?—Yes.

1236. Do you not believe that the business of dyeing long ells in London would have been done much cheaper if a contract had been made for the whole with any large

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large house willing to undertake it, instead of dividing it into six-and-thirty different portions?—If it had been performed by contract with one or two houses, there can be no doubt it would have been done cheaper.

1237. How much per cent. cheaper do you apprehend it might have been done?—That is matter of opinion; I cannot pretend to give any opinion upon that point.

1238. Why was not such an altered system of dyeing adopted by the Company if you think it would have been cheaper?—I am not able to say.

1239. What do you believe to have been the reason?—The former system, which had been long in practice, went on year after year, and it was not so apparent that a saving could be made; the dyers always said that it could not, and they complained that they were not paid sufficiently; all the principal woollen dye-houses in London were employed by the Company.

1240. Are they now dyed in London, or in the West of England, or Yorkshire?—The long ells are still dyed in London; the broad cloth is dyed in the country, being bought in a finished state.

1241. Why in London?—Because no dyer has offered to dye the long ells in the country.

1242. Have any means been taken by public advertisement or otherwise to ascertain whether there were not persons in the country who would contract for dyeing them?—No.

1243. No attempt has been made by public advertisement to obtain tenders?—No; I have intimated to the factors myself that the Company would have no objection to purchase the long ells as they do the broad cloths, but they have considered that it was not practicable, because there are not dyers in the West of England who would undertake it.

1244. Are not the long ells sent up undyed to London?—Yes.

1245. Do you not believe that if tenders were invited for dyeing the whole quantity, there would be numerous offers to undertake it?—The manufacturers seem so completely separated from the dyers, that I do not apprehend there would. I am certain there is no objection on the part of the Company to buy the long ells in like manner as the broad cloths.

1246. In what manner is the order for dyeing now given?—A printed circular is sent to the London dyers, to say that the Company are desirous of receiving tenders for dyeing so many thousand long ells, in such and such times, and the order is given to the lowest tender, under security.

1247. Would it not be a better plan to contract for long ells ready dyed?—I beg to refer to my former answer.

1248. It is only to the London dyers that those circulars are now sent?—Just so.

1249. Have any houses been willing to contract for the whole, or is it still divided among several?—One house took the whole one year; the whole number for the year is not put out at once; fifty or sixty thousand, and then fifty or sixty thousand more.

1250. Is it customary for you to send to all the dyers whose names are known in London, or only to those who formerly dyed for the Company?—To every dyer in London.

1251. In what manner do you ascertain which of the houses are likely to tender?—We know their names.

1252. You probably cannot recollect what number of dyers you are in the habit of sending circulars to?—I do not remember the number, nor is it very great, but it is to every one who is likely to attend to them, and has any means of dyeing the goods; the circular is made as general and as public as it can possibly be; it is printed, and anybody may have it.

1253. You stated the other day that the export of long ells had considerably diminished?—It has been reduced, but not within the last 18 or 20 years.

1254. Is it the intention of the Company to discontinue it altogether, in consequence of its continuing to be a losing trade?—Long ells have now become a profitable trade, owing to the great fall in the price of wool.

1255. When did the change from loss to profit take place?—A change from loss to profit took place in the China season of 1829–30, and in 1830–31: there had occasionally been a profit before, but it was greatly overborne by the loss.

1256. Have the Company received any intimation from China that they are undersold in that market by the competition of other traders?—Not in long ells.

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1257. Have they received such information respecting any other articles of British manufacture?—I am not aware that the Company are undersold in any article; but they cannot compete with the private traders in camlets, which are smuggled into Canton.

1258. Where are the Camlets made?—At Norwich.

1259. Do you mean to say that the long ells are not prohibited, and that camlets are?—The camlets are not prohibited; nothing is prohibited in China except opium; but the duty on camlets is so great that they are smuggled in. The duty in China is equal to the cost price in England.

1260. How is it that the Americans do not purchase long ells in this country, and smuggle them?—Because there is no inducement to do so, the duties on long' ells are more moderate.

1261. The Americans have not been purchasers of long ells in this market?—Not to any extent; they were not profitable.

1262. But they are purchasers of camlets in it?—Yes.

1263. Camlets are made in Yorkshire as well as in Norwich, are they not?—Yes, they are.

1264. Has the Company ever purchased camlets in Yorkshire?—Yes, the Company purchase their camlets by a circular letter, which is sent to the Yorkshire manufacturers as well as to Norwich, and it has occasionally happened that a Yorkshire house has had an order, but only occasionally; they are not so expert at that kind of manufacture in Yorkshire as they are at Norwich.

1265. Are you aware that the Americans are in the habit of purchasing camlets to a considerable extent in Yorkshire?—I do not know where they purchase them.

1266. You think that the advantage which the Americans have over the Company in camlets is solely occasioned by their smuggling them into China?—Perhaps I have no right to say that it is so, because I cannot prove it; but it is very notorious that it is the case.

1267. Broad cloths have been a profitable article of export?—Yes.

1268. Do you purchase broad cloths in Yorkshire as well as in the West of England?—Yes, largely.

1269. Do you invite tenders by circulars in the same way as in camlets?—Yes, by printed circular letters.

1270. Do you send them to all the persons whose names you know, or only to those who apply to you for them?—To everybody who we think will pay the postage of the letters.

1271. Have not the Americans been in the habit of purchasing broad cloths in this market?—All which are rejected by the Company are purchased by the agents for the Americans; this is quite an admitted system.

1272. Do you mean that the Americans only purchase goods that have been rejected by the Company?—No, they have some made also; and I understand they are having some made now rather of a better kind than the Company's.

1273. Have the Company been in the habit of exporting other goods to China, cotton goods for example?—Yes.

1274. To any considerable extent?—Yes, British calicoes, but only of late years, and cotton twixt. I was directed to prepare an account of the twist, which I have done.

[*The same was delivered in, and read, as follows:*]

13th March 1832.

PROFIT and LOSS upon COTTON TWIST Exported to *China* by the East India Company.

London, Season 1827–28.

			£.	s.	d.
31,500 lbs. Water Twist	- -	Nos. 8 to 40.			
58,500 lbs. Mule Twist	- -	Nos. 40 to 140.			
90,000 lbs. Twist	- -	Cost and Charges - - - - - -	11,752	5	4
		Sold in China at 34 dollars per pecul - - -	5,508	-	-
		Loss - - -	£. 6,254	5	4

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London, Season 1828–29.

		£.	s.	d.
300,000 lbs. Water Twist, No. 20 - -	Cost and Charges - -	£. 17,628	8	11
	Sold in China at 35 dollars per pecul - -	18,900	–	–
	Profit - - -	£. 1,271	11	1

London, Season 1829–30.

		£.	s.	d.
300,000 lbs. Water Twist, Nos. 16 to 24 - -	Cost and Charges - -	£. 17,912	7	3
	Sold in China at 36 dollars per pecul - -	19,440	–	–
	Profit - - -	£. 1,527	12	9

London, Season 1830–31.

		£.	s.	d.
240,000 lbs. Mule Twist - -	Nos. 32 to 100.			
240,000 lbs. Water Twist - -	Nos. 24 to 40.			
480,000 lbs. Twist - -	Cost and Charges - - - -	£. 38,323	12	3

Sale in China not yet known.

London, Season 1831–32.

120,000 lbs. Mule Twist - -	Nos. 32 to 100.
120,000 lbs. Water Twist - -	Nos. 24 to 40.
240,000 lbs. Twist provided for exportation.	

1275. The Company continue to import from India silk bandannas?—Yes.

1276. Has their import of that article decreased much lately?—It has rather increased, but not materially; they come at a remittance of about 1 *s.* 11 *d.* the rupee.

1277. Has not it been a losing trade?—I think the remittance is 1 *s.* 11 *d.*

1278. Who makes the communication to ascertain what trade is profitable, and what is not?—That relates to my department.

1279. Do you add interest to the money employed?—Interest is not added.

1280. Do the private traders bring bandannas as well as the Company?—The quantity of bandannas brought in private trade considerably exceeds the imports by the Company.

Veneris, 16° *die Martii,* 1832.

THOMAS HYDE VILLIERS, ESQ., IN THE CHAIR.

John Horsley Palmer, Esq., called in; and Examined.

J. Horsley Palmer,
Esq.

16 March 1832.

1281. MR. PALMER, you are Governor of the Bank of England, and partner in the East India House of Palmers, Mackillop and Company?—Yes.

1282. Will you be so good as to state whether, in your opinion, it is necessary for the East India Company to carry on trade in order to make their financial remittances to this country?—I should think the financial remittances to this country might be made with perfect facility, without the necessary consequence of the Company carrying on trade to the extent to which I understand it to exist.

1283. Do you consider that there would be a facility of remittance from India or through China to the amount of three millions and a half sterling, and if so, will you have the goodness to state the mode in which you think that might be done?—I should think that three millions and a half sterling might be remitted without difficulty

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difficulty from China and India together; and the mode in which I would submit that should be done would be with reference to bullion and the general exports. The trade itself will furnish a value of three millions and a half sterling as at present existing; and provided bills of exchange secured upon that trade were tendered to the Company at the bullion price, I see no reason why those goods should not be deposited in the possession of the Company until the bills were paid. The invoice value of the goods upon which I found that opinion are three millions and a half, or nearly so, from Bengal, and two millions from China.

1284. What, in your opinion, would be the average exchange at which such remittances could be effected in that matter?—I think they ought to be effected at the bullion price, which would be from 1*s.* 11½*d.* to 2*s.* per sicca rupee.

1285. Do you not also think it necessary to make allowance for the interest in the interval between the money being advanced in one country and the repayment being made in the other?—Distinctly not. All exchange operations in bills have reference to the actual produce of the remittance in bullion in the country to which those remittances are sent.

1286. Can you state any conclusions which you may have formed with respect to the value of the Sycee silver as compared with the sicca rupee, and of the rupee in sterling?—It so happens that we have very lately, within the last six weeks, received a remittance from Bengal in both those species of bullion, one was Sycee silver, and the other was the Bengal sicca rupee; and if the Committee will allow me, I will state precisely the out-turn of those two remittances. The Sycee silver is found to have, upon an average, about 12 grains of gold in a pound of silver, troy-weight. The Sycee silver was sold in this market at 4*s.* 11*d.* seven-eighths per ounce British standard, including eight grains of gold.

1287. What do you mean by including eight grains of gold?—Because the buyers take no cognizance of any quantity not exceeding eight grains.

1288. Then no additional value is given to it unless it has more than eight grains?—No; all above eight grains is paid for in the additional value of the silver, and therefore the silver was virtually sold, containing the 12 grains, at 5*s.* 0½*d.* per ounce.

1289. It contained 12 grains?—Twelve grains.

1290. Now, can you state its fineness?—No, I cannot; I do not know whether the Sycee silver is better or worse.

1291. Do you say that it was sold for 5*s.* 0½*d.* per ounce?—Yes, per ounce standard; reduced to standard; that Sycee silver, containing 12 grains of gold per pound, sold at 5*s.* 0½*d.* per ounce standard silver, gave an exchange of 1*s.* 11*d.* five-eighths per sicca rupee, calculated against a bill at six months' sight.

1292. Will you explain those words, "calculated against a bill at six months' sight;" was interest taken off the proceeds for the period of six months, at five per cent.?—I think it was five per cent.

1293. So that that makes it equivalent to a bullion remittance?—Yes.

1294. Upon the general run of remittances from India, comparing bullion with bills, and supposing bills to come to you at six months' sight, what per-centage should you think fair to charge for the average risk upon bad bills on a merchant?—I should prefer a bill at the same rate, and would give no premium for bullion. Every person who takes a bill of exchange believes it to be good; and if he does not believe it to be as good as bullion he will not take it. If I have the opportunity of taking a bill at the same rate of exchange which bullion would give, I would take the bill of exchange in preference to a remittance in bullion, from the security of the payment of the bill by the triplicate copies.

1295. Have not you the same security as to the certainty of specie remittances by the practice of either insuring in London, or of making insurances in Bengal payable in London?—You have, certainly; but still there is always a certain degree of risk in the recovery of a policy; independent of the security of the person who has to pay, there are always legal questions to which the holder of a policy is liable, which would induce me to give the preference to a bill.

1296. What should you consider to be the charge per sicca rupee for the expense in bringing the bullion from India to London?—There are various charges.

1297. Can you state the rate of insurance now?—I think two per cent., and the freight a half per cent.

1298. Then 1*s.* 11*d.* and five-eighths per rupee, you state to be the net return, after the expense of bringing the bullion to England has been deducted?—Yes.

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1299. In that you have taken the weight of the Sycee silver, containing the same weight of fine silver as if it had been a sicca rupee?—It is always turned into British standard.

1300. That is, you mean, supposing a sicca rupee and not Sycee silver to have been sent from India, it would have realized to you 1*s.* 11*d.* and five-eighths?—Not a sicca rupee; I am speaking merely of Sycee silver.

1301. But then you ought to tell us, with a rupee how much silver you bought in India, otherwise it gives us no criterion?—The Sycee silver cost in Calcutta 96 sicca rupees per 100 sicca weight.

1302. Are you able also to state what is the degree of fineness of the Sycee silver?—The Sycee silver was about eight pennyweights better than English standard.

1303. Are you aware that Sycee varies as to its intrinsic fineness very much in China, and that some buy it in China of a much finer and a much coarser quality?—No; upon my inquiry of the bullion brokers in London, I could not find that to be the case.

1304. What was the date of this transaction?—I think it is about six weeks ago.

1305. You have stated the quantity of gold that was in this Sycee silver; can you state what is the general quantity of gold in the Mexican dollar?—I cannot, but I think not more than four grains.

1306. So that the quantity of gold in the Sycee silver is evidently greater than in the Spanish dollar?—Certainly.

1307. Therefore the Sycee silver in China cannot be the Spanish dollar melted down in that country and exported?—Certainly not.

1308. Should you conclude from that, that it must be the silver of the country itself, of the mines of Asia?—Yes.

1309. What is the smallest quantity of gold which you understand it is worth the refiner's while to extract from silver under the improved process with sulphuric acid?—I think it is five grains; I believe four grains pays the expense, and it may be worth the refiner's while to buy it and refine it for that quantity; but it would not be worth the while of other people to do it under six or seven grains. I have stated that the Sycee silver gave at the price stated 1*s.* 11*d.* and five-eighths per sicca rupee; the sicca rupee at the same time, sent as coin from Calcutta, was sold at the same price of 4*s.* 11*d.* and seven-eighths per ounce British standard, and gave an exchange equal to 1*s.* 11¼*d.* per sicca rupee.

1310. Was the rupee of full weight?—Fair average weight.

1311. Coined at the Company's mint?—Yes.

1312. Melted down when it was sold, and brought to the same standard, of course?—Yes.

1313. What quantity of gold was there in the sicca rupee do you suppose?—Nothing worth extracting; I think it was about four grains.

1314. Talking of the par of exchange of a sicca rupee, you are of course aware it must depend in London on the market price of silver?—Yes; that which was sold six weeks ago at 4*s.* 11*d.* and seven-eighths per ounce, would not now sell for more than somewhere about 4*s.* 11*d.* and one-eighth; but that is under the circumstance of an unusual high exchange with Paris.

1315. Which at present exists?—Yes.

1316. Then it has fallen within six weeks?—Yes, the market price of silver.

1317. Have you any reason to expect in future a larger import of silver bullion from India than heretofore?—I should say certainly, in the present state of the exchange in India, particularly in Calcutta.

1318. Are there any peculiar circumstances that are likely to lead to an extension of the import of bullion into this country from India, that have come to your knowledge?—No, otherwise than by the reference to manufactured goods sent out, which have been remitted within the last 10 or 12 months at from 1*s.* 10¼*d.* to a halfpenny per sicca rupee by bills at six months' sight, the consequence of which has been, that orders have been transmitted from England to remit rupees or other silver bullion from India to England, which it is proved will give 1*s.* 11¼*d.* per rupee, and upwards.

1319. Has there been any order sent also to China to the same effect, to your knowledge?—I believe that the remittance from China will be so small for proceeds of manufactures sent from this country, that it will hardly attract notice.

1320. Are there any silver mines worked in the Indian peninsula?—Not that I am aware of; I do not know.

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1321. You conclude, that the sicca rupee is coined of Spanish American silver?—I do not know; I cannot answer that question; that information must be derived from the Calcutta mint.

1322. If you employ a refiner to extract the gold on the account of the owner of the silver, what per-centage does he charge for making the separation?—There is a great deal of discussion going forward upon that question at the present moment, and therefore I cannot answer the question correctly. I think the quantity used to be about five grains.

1323. But they deducted the value of five grains?—Upon reference, I find that the refiners took three-fifths of eight grains, and gave the proprietor of the silver two-fifths, and all above eight grains; that was the proportion; but there is, as I have already said, a negociation now in progress which may alter that proportion.

1324. Do you know that there has been heretofore any prejudice existing in the trade against the remittance of bullion to this country?—Certainly on the part of the Indian merchants.

1325. Do you consider that is still the case?—Yes, I consider an attempt has been made by the Indian merchants to retain the bullion in India, which it is quite impossible for them to do.

1326. Under what idea do you consider they have been anxious so to retain it?—From the scarcity of money that would ensue from the exportation of the metal.

1327. Does not the same prejudice obtain in all parts of the world among merchants, that the exportation of bullion from the country, and more especially of the coin of the country, has an immediate tendency to diminish the quantity of money in the market, and thereby to affect the prices of commodities, and produce what is called commercial distress?—Certainly; the knowledge that that will be the result is beyond dispute. But the question in India has been of a different character; there has been (perhaps the word prejudice was not a proper word to use) an idea in the minds of the native merchants, that they could by their own act retain the bullion in the country, and regulate the remittance by arbitrarily fixing their own rate of exchange.

1328. Although you entertain no doubt that any effort unnaturally to retain the bullion would be ineffectual, you do not entertain a doubt that the exportation of the bullion, and more especially of the current coin, has the effect of producing an immediate scarcity of money?—Distinctly so.

1329. Do you conceive that if the gold coin of this country could be introduced generally in India, that that measure would have a tendency to facilitate the operations of trade in any way?—No; I do not see in what way commerce would be promoted by our coin; it is quite immaterial what the coin is when the fineness is once known.

1330. You are aware that there are various descriptions of currency in India?—Still they all have their respective values.

1331. Do you consider that answer equally applicable to the gold as to the silver?—I apprehend that gold neither does nor will circulate to any extent as current coin in India, where silver forms the actual currency, and is a legal tender.

1332. Might not the effect of introducing, if it were possible, a gold currency in India, have an effect to raise the market value of gold all over the world, by introducing a large and extensive new application of it?—It might have the effect; but I should be directly opposed to an opinion of the propriety of introducing gold into India as the current coin of the realm.

1333. Are you not of opinion that between two countries like England and India, having very extensive and intimate commercial intercourse, that as far as that intercourse is concerned, there would be an advantage in having the legal standard in the same metal?—Certainly; and I think it would be much more beneficial for the world at large, that the same metal should universally prevail as the legal tender.

1334. Should you apprehend that any material inconvenience would necessarily arise to the circulation and currency of this country, supposing it at any time to become necessary to effect any considerable operation here in Indian finance, such for example as the transfer of any portion of Indian debt to this country, or the raising of a loan for the service of India?—Not if it is done with due regard to the existing circumstances at the time. The expenditure of India in this country is stated to be about three millions a year; therefore so far as regards those three millions, there would be no difficulty in raising a loan to that extent, paying off the

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the Indian debt to the same amount by the revenue of India. An arrangement of that kind would, I conceive, be the least objectionable mode of transferring any portion of Indian debt to this country.

1335. But such an operation would not at all affect the difficulty, if difficulty there be, in the means of India to remit the three millions, or whatever sum India may have to remit to Europe, excepting in as far as the interest of the debt, by being borrowed in England, may be at a lower rate than the debt in India?—Certainly; there is no other advantage.

1336. Besides the two methods that you have mentioned of making remittances from India to England, namely, those of sending bullion, or of making advances in India upon the security of cargoes shipped by private merchants; would there not be a third, namely, that of the India Company drawing bills in England upon its Indian treasuries, and disposing of those bills in England to merchants?—The answer to the question of the Company drawing bills on India, would depend a good deal upon the state of their own imports from India and China to this country; if they are not importers themselves of produce, then I apprehend that a certain portion, and perhaps a considerable portion, might be obtained by their own bills on the treasuries of India.

1337. Supposing the India Company to give up trading both with India and with China, would not such a mode of remittance afford great accommodation to the private merchant carrying on those trades?—To a certain extent, I think it would; especially so far as may relate to the European and foreign capital embarked in the Indian and China trade.

1338. Would it not interfere with the exports from this country?—No.

1339. If you take bills payable in India or China, will there be as much exported from this country as there would be without that?—I think so; upon this ground, that the export trade to India and China does not seem to admit of much increase so long as we are receiving from India and China the sum required for the territorial purposes, which is brought in trade; if the Company are not the traders, other persons will, for their own profit, bring that supply which the demand requires.

1340. But is it not your opinion that India would bear a much larger export from this country than now takes place, if returns could be found for that which is sent from this country?—I do not know what articles of export from this country India could take more than are now sent.

1341. Is at present any considerable portion of the exchange business between England and India carried on by drafts in London?—I believe not to any considerable extent.

1342. Is it not in the nature of a trade with a distant country for the exchange operations to originate in the distant country, and not in London?—To a considerable extent.

1343. And more especially when the operations are mostly for the account of that distant country?—Yes.

1344. Are you aware that, in nearly all our commercial transactions with distant countries, with India, with America, and even with Russia, the exchange operations almost wholly originate in those countries, and that bills are seldom drawn from England upon them?—I think that it must be known to those persons engaged largely in trade, that very extensive credits have been taken from London prior to the parties leaving Europe for distant markets, which answer nearly the same purpose as taking bills from England.

1345. Is not that mode rather the means of carrying on the other operations of drawing from the distant country itself?—The Company are supposed to abandon trade, and still to have a large fund to bring from India to England; now, the consequence of the measures originating in India, and the parties not taking any quantities of money or bills from hence, would be throwing an excessive amount of bills into the market of India, which might so raise the exchange as to force bullion from this market for the purpose of meeting those bills in the event of their not being readily taken out of the market for the Company's remittances to Europe.

1346. Do you not think that if the Company were to abandon their trade with India and China, and that they were to be constantly offering bills drawn on their Indian treasuries for sale in this country, that that would probably give rise to houses established for the very purpose of negociating such bills, and negociating such bills with a view to facilitate the mercantile transactions of other houses?—I can only reply by stating, that I still believe a considerable portion of bills

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could be negociated in this country in that state of the trade which has been supposed.

1347. Supposing there be any alteration made, by which the trade should be transferred from the hands of the Company to individuals, the amount of trade being the same, there must always be the same means of remittance into whosoever hands it may fall?—Certainly.

1348. Although the means of remittance might be the same, should you not apprehend, if the Company were entirely debarred from trading either to India or China, and were left to rely upon remittances by bills from India, or drafts from England on India, the effect of the narrowness of the Indian market and the few houses transacting the business, together with the power they would have from the smallness of their number of combination, and the knowledge of the extent of the wants of the Company, and in many instances of the precise period when those wants occur, would lay the Company too much at the mercy of the combination in their operations?—My original answer was not intended to be confined to the Indian trade, but it was given under the presumption that the Company be debarred from all trade. The imports from China as well as India, about five millions and a half sterling, furnishing the means for making the Company's remittances, I do not apprehend any effect from combination, presuming the Company will at all times order bullion to be transmitted, if bills are not procurable at the bullion rate.

1349. Do you not suppose that the number of houses, which are now few at Calcutta, would be considerably augmented if the Company were to cease to export from India?—I entertain considerable doubt whether any great increase would take place.

1350. How many houses are there in Calcutta whose bills the Company might be reasonably supposed to take?—I do not believe that the Company will take the bills of any one house in Calcutta without very good security being attached to it.

1351. Is it your opinion, as a merchant connected with India, that the Company could with safety, year after year, take so large a sum as they would require of the houses established in Calcutta without collateral security?—I think they ought not to do it.

1352. If in your opinion it would be necessary in many cases to take collateral security, would it not in fairness, and to prevent reflections upon individual credit, become necessary to make it a general rule that in all cases there should be security?—Certainly.

1353. Could you state how many respectable houses there are in Calcutta?—I cannot answer that question; there have been several respectable houses established since the renewal of the charter.

1354. Do you apprehend that there would be any difficulty in the Company taking security with the bills they might take from these houses?—I apprehend not.

1355. Now, if the advances made by the Company upon bills drawn upon England were secured upon the bills of lading of the cargoes, and the Company were allowed to charge the insurance upon the cargoes, and to insure, would it be necessary that the Company should be very nice in its selection of the houses to which it made advances?—I think it is necessary that all mercantile transactions should be with houses of credit.

1356. But would not the circumstance of the bills being secured by the bills of lading on the cargoes make it much less necessary for the Company to be extremely nice in its selection?—I still think it would be necessary that the Company should act with houses of credit, otherwise they would have imposed upon them the duty of examining more nicely than might be convenient the quality of the goods that were so shipped, and the correctness of the invoice cost.

1357. Supposing the Company not to advance to the full amount of the value of the article shipped, but to the amount only of two-thirds, would not that lessen the necessity of any rigid examination of the nature of the cargo?—The best answer I can give is with reference to our own individual case as merchants advancing money upon goods shipped from this country: it is the credit of the party with whom we act which guides us in our proceedings, and obviates the necessity of that examination as to the quality and price that would attach to a house of an inferior kind.

1358. You have stated that bills from India are available for the purpose of the territorial remittances by means of a security given on bills of lading; do you conceive

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ceive that bills from China may be made equally available by means of any similar provision?—Certainly.

1359. Have you considered at all how you could effect that security?—I believe the Company have adopted that system in a limited degree from India.

1360. Have you considered how the territorial government of India could avail itself of bills from China with equal security as upon the bills of lading from India?—That would depend a good deal on the nature of the Company's agency in China. If the Company abandon all connection with China and have no servants in Canton, of course there could be no persons to transact their business; but if they retain any part of their agency in China, either for the purpose of remittances or other occasions, then those parties would have the same power of attending to the securities as they have in the different parts of India.

1361. Supposing the commercial character of the Company to cease, do you conceive that the territorial government of India could establish an efficient agency at Canton for the purpose of effecting the remittances through those bills?—I have not given that subject any consideration; but I apprehend there would be no difficulty in making such an arrangement; the extent of the funds realized in China from India produce being very considerable, and which are necessarily to be returned to the different presidencies of India.

1362. And the returns to India are now made to a considerable amount in bullion, are they not?—There is a considerable amount of bullion sent. I have only seen the last two or three years; but a considerable amount of bullion has been sent from China to Bengal and Bombay.

1363. Is not the balance of trade between India and China considerably in favour of India?—Certainly, so far as it is exhibited by the remittance of bullion.

1364. Would not the necessity you mentioned of the Company's attending to the quality of goods which they should take as security, particularly in China, make it necessary for them to look almost as carefully at those goods, and to have nearly the same establishment for the purpose as if they were making purchases on their own account?—I think not, provided the house with which they were dealing were equally respectable with those with whom they would have the power of acting in different parts of India.

1365. Is it in your opinion probable that houses would establish themselves in a place like Canton of sufficient respectability?—I think so.

1366. When these goods arrive in England, supposing them to arrive to the extent and value to make them efficient for the purpose of the Company's remittances, would it not oblige the Company to keep a large establishment of warehouses of some description, and a large establishment for the transaction of business to receive those goods until the bills were either paid, or security for the payment given?—I should think not; I think the Company should retain possession of those goods in the bonded warehouses of London and the outports, and they should never part with them until the bills be paid: but they should afford to the proprietors in the intermediate time every reasonable facility for the sale of the property.

1367. Taking all the circumstances into consideration, is the Committee to understand that it is your opinion that no material difficulty would arise to the Company's getting home, without trading itself, the means of making their payments in Europe?—Distinctly so; I beg to say that that answer is simply as regards the remittances, it is no opinion as to the policy of the Company abandoning any part of their present China trade.

1368. Do you consider that the necessity of realizing in England a large amount for the use of the territory has been a great impediment to the growth of a profitable export trade from this country to India?—I do not believe that it has had any such effect.

1369. When this country is required to make a large expenditure upon the Continent, a more than ordinary expenditure on the Continent, has that any tendency to increase the export trade of this country?—If we export a large amount of the precious metals from hence so as to affect materially the prices of this country, and reduce them below the prices of other countries, it is probable that an export of commodities will take place to bring back the precious metals that have been so exported.

1370. And from the cause that you have stated, is not the effect of making a large continental expenditure generally this; to occasion a large increase at the time of the export of commodities?—A large export of commodities may follow from

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from the course I have mentioned, but I am not prepared to answer the question, and say, that such export has been profitable to this country; it may have been so, but I do not feel able to answer the question decidedly.

1371. But has not that reduction of prices of which you spoke, consequent upon a great foreign expenditure, been materially to increase the export to the Continent of our commodities?—I should imagine it may have increased the export of commodities, but it probably diminished the imports at the same time.

1372. If therefore there was occasion, in case of war in India, for a large extra expenditure, should you not apprehend, that from the very cause that you have stated as applicable to this country, it would lead to an eventual large increase of the export of commodities from India to this country?—Does the question mean that we are furnishing the pecuniary means from England of carrying on this large Indian expenditure. If I understand the question, it is this: whether, in the event of a large pecuniary supply being required from England for the purpose of carrying on a war in India, that would not force a large export of commodities from England.

1373. No, the reverse; whether it would not occasion a large export of commodities from India to England, placing England in the situation of the Continent, and placing India in the situation of this country. The question is, in case of a war requiring a large advance to be made on account of the territory of India in this country, whether that would not occasion a large export of commodities from India to England?—I do not consider the immediate export of commodities from India to be a necessary consequence of the case supposed. If bullion were likely to afford a more favourable remittance than goods, in payment of the supplies required from England, then bullion would be sent. It is probable that the effect of such a transmission of bullion would subsequently increase the exports and diminish the imports of India, from the fall in general prices likely to ensue in that country, and thereby cause a return of bullion to the extent previously exported.

1374. Supposing it was desirable upon general principles, upon the renewal of the Company's charter, to put an end to the Company's trade both with India and China, might it not be useful to leave them the occasional power of making a remittance by goods, not for the purpose of traffic, but for the purpose of occasionally securing their independence in the markets from which they might have to make those remittances?—I see no objection to the power being left, but I imagine that the Company would never use it if they were debarred from trade generally.

1375. What effect has the exercise of that power often had on the price of the commodities in which they made their investment, as upon indigo?—I think it has not been beneficial.

1376. Has it not had the effect of occasioning the most enormous fluctuations in prices of the commodity, when it was known that the Company were in the market?—I think it is always prejudicial in a great body like the Company acting occasionally upon the market in India, by orders transmitted from this country.

1377. Did this country during war find it necessary to make consignments of merchandize for the purpose of meeting its foreign expenditure?—No, I believe not. I certainly do not think it desirable that the Company should continue purchasers of indigo and other principal articles in India, upon the system which has hitherto been pursued, which has had the effect of raising prices considerably, and thus stimulating an extra production, which, from an unfavourable out-turn attendant upon the sales in this country, has been subsequently checked, the extra quantity so produced thereby occasioning a glut in the market of India, and consequently an undue depreciation.

1378. And if the general rule were, that they were to abstain from making investments of merchandize, would not the effect of their suddenly breaking through that rule have a much worse effect in occasioning a great fluctuation of price than if it was their constant practice to be making investments in any article such as indigo?—I am not prepared to say there may not be occasions when the Company might, beneficially to the public, become purchasers, though I think, generally speaking, that their purchases in India have not been of that character.

1379. Is a practice to be justified, if you can show that in particular instances it might have been productive of benefit; is not the best mode of determining the policy of any practice, to look at the general result after a series of years?—I think it is.

1380. You have stated that the exports from India and China amount to five millions and a half?—I believe them to be about that amount.

1381. Do

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1381. Do you remember what the exports from this country to India and China may be?—My information is taken from the year 1828–29; I think in the year 1828–29 they were near three millions sterling to India.

1382. And to China?—And including China, to about 3,700,000 *l.* or 3,800,000 *l.*

1383. And that leaves what?—That leaves about 2,000,000 *l.*; but then you must keep in view that the private merchant acts extensively with the foreigner, and thereby he relieves himself by the foreign trade for that which he would give to the Company as a remittance.

1384. Then if your exports from England were to increase considerably beyond your exports from India to this country, it would throw a difficulty in the way of remittance, would it not?—Except in bullion.

1385. You say that you expect a large exportation of bullion from India to take place?—Yes.

1386. Has India any natural means, except by its trade, of gaining bullion?—No, not that I am aware of.

1387. Then suppose that there is a great demand for bullion upon India, either unexpectedly or quicker than it can supply the deficiency, what will be the effect on the people of India under those circumstances?—Considerable pecuniary distress.

1388. Would not that pecuniary distress at last amount to an impossibility of further remittance?—No; I believe that it would have the effect of lowering the prices of commodities in India; both those sent from England and those produced in India, until an influx of bullion restored the prices to their former level.

1389. Suppose that the people of India at this moment are taxed to the greatest extent they can bear, and that bullion is exported from India to a large extent, so that all commodities are lowered in price, and they are still obliged to pay in the original sum, will not that have a very severe effect upon the community in general?—It would have a corresponding effect to that which would be produced in this country under similar circumstances.

1390. Will not every thing that facilitates the export of articles the produce of India to China or other countries, be the best mode of relieving them from the danger of such an emergency?—Certainly.

1391. Will not facilitating the export trade of opium to China, and in return for such opium the obtaining large returns of bullion, be one of the most effectual means of preventing India from suffering in the manner presumed by the former question?—China can afford no more to part with her bullion to any unreasonable extent than India; bullion is the regulator of every description of trade throughout the world, and it will regulate the Indian trade, though in the course of that regulation the parties carrying on the commerce of India may occasionally sustain considerable inconvenience.

1392. If bullion is demanded from India as a regular mode of making the remittances to this country, in what manner can India obtain that bullion but by exchanging her produce for the precious metal?—I hold it to be quite impossible that any country ever did or ever can permanently export its bullion.

1393. Do you mean by that answer to deny that a country can permanently continue to export bullion, even in the cases where that country regularly exports either its produce or manufactures in order to purchase bullion?—I mean simply that it cannot continue to export more bullion than it receives.

1394. If China obtains a considerable quantity of bullion, either by means of its mines, or in return for the tea that it exports, and if India sends a large quantity of opium, for which it receives in return a large quantity of bullion from China, may not India continue to export to this country a large supply of bullion?—Certainly; because there is no excess or deficiency on either side.

1395. And will not, therefore, every thing that gives facility to India for obtaining bullion in exchange for opium, or any other of its produce, tend to facilitate the territorial remittance which India has constantly to make to this country?—Every thing that tends to facilitate and promote the trade of India must be beneficial to India, and enable that country more readily to meet all its engagements.

1396. Are you aware to what extent the trade in opium has been increased since the year 1826 between India and China?—I really have not attended for the last four or five years to the details of trade with India, but I believe that the trade in opium has been very considerably increased.

1397. Are there not some articles of consumption of which the quantity consumed may not always be dependant on the question of price?—Certainly.

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1398. May not opium be an article of that description?—Probably it is; the importation into China being prohibited, it is smuggled into that country to a very great extent.

1399. Now spices are articles of that description, are they not: you do not suppose that persons would use spices in any proportion to the diminution that might take place in their value?—I think certain spices would increase very much in point of consumption by reduction of the prices; pepper is an article which would be likely to increase considerably in consumption.

1400. Now for instance, pepper being now at 3 *d.* a pound, do you suppose if it were reduced from 3 *d.* to 2 *d.* it would materially increase the consumption?—It is 3 *d.* without duty; it is the duty that prohibits the use of pepper. If it could be sold for home consumption at 3 *d.* or 2 *d.* a pound, I apprehend a large increased consumption would take place in this country.

1401. Are you aware that the Dutch Company formerly, upon that principle, used to burn their spices, from a conviction that an increase of quantity would produce them no benefit?—That was the notion, certainly.

1402. May not opium, from the nature of the article, and of the impediments put in the way of its sale by the Chinese government, be an article of which the consumption might not increase in proportion to the diminution of price?—The trade of Canton is so peculiar from the character of the government, that there is no article carried to that port which might not be materially impeded in point of consumption.

1403. Are you not aware that opium is an article which becomes so necessary for those who consume it, that when once they begin it they cannot leave it off?—I believe that to be the case.

1404. Without knowing the particular details of the opium trade, are you not aware that since 1826 there has been a very great increase in the consumption of opium, at the same time that the price has fallen?—I do not know that the price has fallen; I believe there has been a great increase in the export from India.

1405. In a country like India, where the people have fixed money payments to make, would not the distress arising from the constant export of bullion take place, before the remedy which you allude to might reinstate the equilibrium of the precious metals?—I think India would sustain a very considerable degree of inconvenience, from their supply being a distant one.

1406. That therefore, taking into consideration the general condition of India, any system which should constantly expose it to an exportation of bullion, must occasion considerable permanent distress in the country?—A constant exportation of bullion I believe cannot take place from any country; the moment the pressure is felt, that moment the commencement of the remedy arises.

1407. The question and answer presumes that there will be a distress arising from the constant exportation of bullion; in that answer, you mean that distress would arise if bullion were exported to such an extent as to diminish the quantity required for the currency of the country, but you do not apprehend that distress would arise if there were constant imports beyond the quantity required for the currency, and a constant export of that same excess?—No.

1408. But does not the distress consequent upon the diminution of the currency precede the remedy?—Certainly.

1409. And therefore must be felt before the remedy can come in play?—Clearly so.

1410. Are you aware when there has been a considerable exportation, that the price of bullion has risen in India when the demand has been considerable?—The demand I rather think has been temporary, and during that temporary demand the price has probably advanced. I am not prepared to speak to the present price without reference.

1411. Would not all difficulties thrown in the way of the export trade of opium, very materially tend to prevent the acquiring by India of any surplus quantity of bullion for the exportation?—If you destroy the export trade from India to the place from whence it receives its bullion, so far you injure the power of India to supply bullion to that part of the world where it is required.

1412. And to that extent you would inflict an injury upon the natives of India?—Certainly, always adverting to a surplus export of bullion.

1413. But does not an export of bullion consequent upon a political payment, differ very much in its effect upon a country from any export arising from a commercial payment, in as far as the commercial payment is apt to cease with the difficulty,

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difficulty, but the political payment is one which must be made without reference to the means of the country making it?—I do not draw the distinction, because a payment made politically in bullion, has the same effect upon the currency of the country as if made commercially, and if continued will so contract the currency of that country as to affect the whole of its prices.

1414. But does not that suppose that that country has some production which other countries must take?—There is hardly a country in the world the productions of which will not find a market at a certain value. If a country is supposed to have no productions, then there is an end of the power of payment. Bullion can only be taken as the medium; the payment must be made by the industry of the country; and I can draw no distinction between the payment such as the Committee alludes to, namely, a political payment by India, or a payment for foreign war by England. If our expenditure on the continent of Europe be thirty millions or fifty millions in the year, it is quite impossible to furnish that in bullion, and therefore by the same reasoning, I maintain it is quite impossible for any other country to continue to furnish politically any payment of bullion that the produce of that country will not re-supply.

1415. Applying the case to a very poor country like Norway, and supposing Norway to have a political payment to make of two millions and a half, would any effort that those people could make, raise anything which the world would take in fulfilment of such a payment?—If Norway has nothing to offer in payment of those continued remittances, there is an end to the existence of Norway as a nation: if she has no productions, the money is tantamount to production as long as it exists; when that is gone, there is an end of her power to pay.

1416. Then would follow an absolute inability to make the payment?—Yes.

1417. Is there not therefore an end to the principle, that there must be the means of making any payment for which there is an obligation, but that it must depend at last upon the ability of the country to produce those means?—No country can pay without the means of paying.

1418. Your theory then is that it is not finite?—My opinion is more practical than theoretical; theoretically, the Committee are right in the mode in which they put the question; but practically speaking, I doubt whether every country which has the power or the credit to incur a debt such as the Committee allude to as being required to be paid, has not within itself the means of payment from its own industry.

1419. In what respect does the tribute which India pays differ from the remittances which Ireland has to make to the resident absentees in this country?—I do not imagine there is any material difference.

1420. And the greater the tribute any country has to pay, whether it be a political payment, or whether it be rents, the greater the necessity, is it not, for giving to that country every facility for disposing of its produce for the purpose of making good such payment?—Certainly.

1421. If this country were to prevent the export of the cattle or the butter to this country from Ireland, would there not be the greatest difficulty to the Irish of making good their payments?—I suppose so.

1422. Upon the same principle, every thing that tends to prevent India from disposing of her opium, must tend to prevent her making good the political payment to this country?—Every thing that tends to check the trade in the productions of India, is certainly prejudicial with reference to its engagements.

1423. The exports from India and China to England being five millions and a half, and the returns from England to India and China three and a half, it would appear that that leaves a surplus of two millions only for territorial remittance to England; but in considering the whole territorial power of remittance, must you not take into account the balance of the trade between Calcutta and Canton?—The power of remittance is intimately connected with the whole trade between foreign countries and India; the balance of the trade with China, so far furnishes the means of remittance in bullion. There are three millions and a half of exports from England to the different presidencies of India, and China; and the returns from thence to England are about five millions and a half, to which is to be added the balance of the foreign trade with India, as part of the means for furnishing the remittance which the Company require.

1424. But then beyond it, do you not conceive that the return in bullion from China to India would be available as a territorial remittance to England?—It facilitates the operation of the whole trade.

1425. And

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1425. And must you not take it into account in considering the balance of remittances?—It is taken into account. The trade between India and China is merely one of an internal character (if I may use the expression); the bullion brought back from China, if it be brought back to India, facilitates the remittance of bullion from Bengal to Europe or to England; that is merely part of the general trade of India.

1426. Supposing the private trader to be admitted to a participation with the Company in the China trade, are you aware of any peculiar disadvantages to which the private trader might remain subject, arising out of the system upon which the Company's trade is carried on?—If the question refers to any supposed inconvenience which the private trader would sustain in the port of Canton connected with the Company, I am not prepared to say he would sustain any inconvenience; but if I were to give an answer upon a more enlarged character, it would be that he is under great delusion as to the real advantage to be derived upon opening the trade with the port of Canton, particularly so far as regards the export trade from England in manufactures, and from other parts of Europe in articles of general produce for sale in Canton, for the purpose of purchasing the return cargo. I am disposed to think that he will not find that beneficial market which he contemplates for European articles; and as regards the article of tea constituting his return cargo, he will sustain this further inconvenience: the East India Company, under the regulations of the existing charter, are called upon to hold a very large stock (I believe a year's) in advance. Now, the consequence of that system will be, that after having sustained the natural effects of competition in the purchase at Canton (on advanced prime-cost), he will be met in this market by the Company's stock, which must necessarily be brought into the market for sale, when no longer required by law to retain it in the warehouses. Therefore, while the private trader is bringing by competition an article of a high cost from China, he will be met in this market by a double quantity, and consequently a low price of sale.

1427. The difficulty you have mentioned would apply only to the first few years of the opening of the trade?—Only to the first two or three years.

1428. Would it not also apply to the importation from the continent of Europe when tea is at a remarkably low price, even under what it cost in China?—All the import, whether it be from the Continent or from China, or from the Company's warehouses, will meet in this country to the prejudice, while it lasts, of the private trader.

1429. What is your opinion with regard to the increased consumption in this country, supposing that the price of tea were to fall to a very great extent?—I believe you might increase the consumption to almost any extent.

1430. What is the reason that it is decreasing in America, where the price is very low?—Perhaps they like coffee better. I only refer to this country where the consumption is so universal among the lower orders, and I believe (though I speak subject to correction) that our importation is principally of the lower quality of tea. Seeing the manner in which the common people in this country consume tea, and the price they pay for it, there appears no reason to suppose that, if they could obtain double or treble the quantity at the same price, they would not take it.

1431. Now, suppose that some of the tea imported by individual merchants should prove to be of very inferior quality, so that the people of this country became disgusted with it, is it then your opinion that they would continue to drink tea, and that the consumption would increase?—I think that question would principally apply to the higher class of persons, and which relates, I believe, to the smallest part of the consumption.

1432. Are you aware that on the continent of Europe, for a considerable number of years past, the consumption of tea has been gradually decreasing, and that the whole imports of tea to the continent of Europe, by sea, does not exceed eight millions of pounds annually?—I am not aware of the actual quantity consumed on the continent of Europe. I have always understood the beverage of the continent of Europe has been principally coffee, and therefore they have taken tea more as a substitute for coffee than from any particular partiality to the commodity.

1433. You are not aware that the quantity of tea that has been consumed on the Continent has been decreasing rather than increasing?—No, I am not aware of that circumstance, but I can very easily understand it would be so from the extreme cheapness of coffee.

1434. Are

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1434. Are you aware that the price of tea on the Continent is extremely cheap also?—Yes; but still coffee has fallen in that degree that it will enable all persons to double their consumption.

1435. Though in this country the coffee has also fallen to the same extent of cheapness, yet the tea has been, from some circumstances, continuing to increase in its demand?—Coffee has also increased in this country, but the consumption of both tea and coffee has, I imagine, been increased by the low prices at which they are afforded to be sold.

1436. Are you aware that by reducing the duty on coffee to one-fourth, the consumption of coffee has increased twenty fold?—I believe it has increased very largely.

1437. Do you believe any people in the world drink a worse article in the shape of tea than our poor people in most villages in England?—I believe it is very bad indeed.

1438. Supposing that the Company, by any arrangements it could make, were to transfer a portion of its territorial payments from England to India, the necessity of remittance from India to England would remain the same, but as the Company itself would have fewer remittances to make, would not the danger that has been apprehended by some of a combination amongst the merchants to enhance the rate of remittance, be much diminished by so diminishing the payments to be made in England?—I have always considered it to be a matter of surprise that the Company have not long since transferred part of those payments to India; I mean payments to officers on furlough, and retired civil and military servants, &c., which will amount to half a million, if not more.

1439. If there be any danger to be apprehended from a combination on account of the large payments to be made, would not that danger be diminished to the extent of the amount to be transferred?—Certainly.

1440. This would be another mode, then, in which the Company, if it gave over trade, might assist itself in making remittances from India to England, by diminishing the amount to be remitted by itself?—Certainly, it would not only diminish the amount to be remitted, but at the same time would tend to a better regulation of the exchange.

1441. Do you think it likely that a country like India shall be drained to the extent of two or three millions every year for the purpose of political payments to another country in Europe for which it receives no equivalent, without gradually and certainly impoverishing that country?—I think the power of production in India is so great, and the commodities themselves are so valuable, that there is never likely to be any difficulty in making the required payments through the commercial products of the country.

1442. Although that may afford the means of making the remittances, does not the necessity of one country making an habitual and perpetual political payment, for which it is to receive no equivalent, produce the impoverishment of that country?—Not if it is made in the articles of production of that country; I think it is evident that the money levied in the shape of tax upon the population of India, is re-expended in the productions of India for which a demand arises in Europe, and therefore, though the drain to a certain extent does exist, still it is so small as not materially to affect the prosperity of the country.

1443. Does it not amount to this, that it becomes a tribute in kind, and would not France, for instance, if a tribute were imposed upon France, payable in a given quantity of wine and oil every year, for which no equivalent was returned: would not that have the same tendency to the impoverishment of the country upon which that tribute was imposed, in the same manner as if it were paid in money?—Not to the same extent, because the actual expenditure in growing the wine and oil will remain in France.

1444. Supposing therefore the perpetual condition of the relation between India and Europe to be that that country is to make a political annual tribute, does it not bring with it a condition of a perpetual injury to that country to the extent of making it almost impossible for it ultimately to bear it?—No, I think not; I think the pressure is on the individual tax payer; I think he is the person who is prejudiced and damnified by the sum he pays, but the agriculturist who produces the indigo or the silk, is paid for his labour and for the production of those articles, through which the payment of the tribute is made.

1445. But as between country and country he has to give the value for which he receives no compensation?—Therefore that part of the population which pays the tax suffers to the extent of their payment.

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1446. In what respect does that differ from the remittances constantly made from the agricultural part of the country to the residents in great towns for the rents; does it not entirely depend upon the proportion?—Certainly.

1447. The proportion which such remittance bears to the value of the whole annual produce of the country?—I do not think it has any material effect on the real prosperity of a country.

Sabbati, 17° *die Martii,* 1832.

THOMAS HYDE VILLIERS, ESQ., IN THE CHAIR.

Thomas Love Peacock, Esq. called in; and Examined.

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1448. WHAT office do you fill?—Senior Assistant Examiner in the East India House.

1449. Have you turned your attention particularly to the subject of steam navigation in India, and between India and Europe?—I have.

1450. Will you state your opinion of the route by the Cape of Good Hope, especially with reference to the voyage of the Enterprise?—I will state what the Enterprise did. She left the land on the 16th of August 1825; reached Calcutta on the 7th of December 1825; that was 113 days (of which she was 103 actually under weigh) from the land to Diamond Harbour. She used both sail and steam. The greatest run by sail in 24 hours was 211 miles; the least, 39: the greatest by steam assisted by sail, 225; the least, 80: the greatest heat in the engine-room during the voyage was 105 degrees, the air at the same time being 84 degrees and a half. The total distance was 13,700 miles; and the consumption 580 chaldrons of coals, being nine chaldrons per day for 64 days; the rest being under sail.

1451. What was the power of the engines?—One hundred and twenty horse power. The speed of the engines in calm weather was eight knots an hour, the log giving nine, from the wash of the paddles. The speed of this voyage was not considered sufficient to warrant the expense and trouble; and it does not appear that any very much better results can be expected, because of the difficulties of getting relays of coals, and the time that must be wasted in getting them. There was, however, a proposal to go by this route in 60 days in a vessel of 1,000 tons, to carry 800 tons of coal, and not make any stop between London and Calcutta; that is the greatest speed that has been proposed.

1452. Can you offer any opinion as to the party who made the proposal?—I forget who it was, but I think it was Mr. Perkins. I should think the accomplishment of the proposal not very probable; the only advantage that it seems to me can be got from steam round the Cape is, to have steam-engines of about 30 horse-power fitted into sailing vessels, to cross the variable winds.

1453. How many steam vessels would be necessary to accomplish the communications with India upon that plan?—I cannot state that with any certainty. I think that route is not advisable by steam. Mr. Waghorn was very confident he could do it in 80 days, and Mr. Perkins, I think, in 60. It would be necessary in the case supposed, of fitting sailing vessels with small engines to cross the variable winds, to have reefing-paddles, fastened with chains instead of bars, which could be folded up flat; that could be done in a few minutes, and has been done in some of the American vessels.

1454. Will you state your opinion of the route from Bombay to the Red Sea and Alexandria?—The great objection to that route is the enormous expense of it. The coals burnt in the Red Sea cost about 7*l.* a ton. Every vessel that is employed will cost 25,000*l.* a year, at the very lowest calculation; and four are required on each side of the isthmus.

1455. Do you suppose the coal in that case to be sent from England?—I have calculated almost every manner in which it can be sent. Sent from Alexandria to Suez, or from England direct to the Red Sea, or from Bombay to the Red Sea, it comes to very nearly the same.

1456. Do you take into the account the supply of coals from New South Wales, which is now abundant?—No, I do not.

1457. Can you get any supply of coals from the Persian Gulf?—No, I should think not.

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1458. Do you not consider that the steam-boats would be of great use in the navigation of the Red Sea?—They are almost the only vessels that can navigate the Red Sea with any certainty, in any reasonable time; they are the only vessels that can keep the middle of the sea, and the sides are full of coral reefs.

1459. Will you state what, in your opinion, could be done to facilitate the transit of goods and passengers over the isthmus of Suez to Cairo, and from Cairo to Alexandria?—It will be as well, first, to state what has been done by the Hugh Lindsay steam-boat. She has made three voyages from Bombay to the Red Sea. The first, in March and April 1830, occupied 33 days to Suez; 20 days working, and 13 at anchor; the distance being 3,000 miles by the nearest admeasurement, and increased by going out of her way for coals: the return was 37 days; 20 days working, and 17 at anchor. The second voyage was to Cosire, not to Suez, from the 5th to the 27th of December 1830; the actual distance she went over was 2,830 miles in 17 days, and five days detained at anchor, getting in coals principally. The third was from Bombay, in January this year, but we have not the day; that was to Suez: we know that she arrived there on the 4th of February, but we do not know what day she left Bombay; I believe it was in the first week in January. She is not considered one of the best possible boats for the purpose, being rather a heavy sailer, and carrying only five days' coal; she has 120 horse-power. With respect to the transit of the isthmus, it is 70 miles from Suez to Cairo, which is usually performed on camels; from Cairo to Alexandria by land, 140 miles by the nearest route; 250 miles by the river, and round by Rosetta. There is a canal, but it is not in general use at present; it is not in good order; it is not available for steam vessels. From Cosire to Suez by sea is about 300 miles; from Ghenna to Cairo, which is the parallel part of the Nile, is about 450. The land journey from Cosire to Ghenna is 120 miles. The north wind blows down the Gulf of Suez 10 months out of the 12, all the months except December and January, which makes it advisable rather to go by Cosire. At the mouth of the Red Sea the winds blow from the south-east from October to June, and from the north-west chiefly in the other months; at Socotra, from October to May the winds are east, and from May to October, west. The port that was most used by the Romans was Berenice; this is 200 miles from the Nile; but it is said to be still the best port in the Red Sea, though it is not used; it is entirely deserted. That route would give the advantage of reaching the Nile above Thebes, which would be an attraction to passengers.

1460. Is there any town at Berenice?—No; there are some ruins. When the French were in Egypt, they surveyed the old canal from Suez to the Nile, and they calculated the expense of re-constructing it; they thought it would be better, in consequence of the great shallowness of the Mediterranean north of Suez, to re-construct the canal from Suez to the Nile, to deepen the bed of the river, and to re-construct the canals of Cairo and Alexandria. They estimated that the whole of the expense would be in English money 1,200,000 *l.*

1461. Will you state what you know as to the practicability of re-opening the canal directly across from Suez to the Mediterranean?—The French survey gave the level of the Red Sea at high water, 30½ feet above the Mediterranean; the low water, 25 feet above the Mediterranean.

1462. That would not require above four or five locks?—Four locks, perhaps.

1463. What is the nature of the soil?—It is almost all sand. The sand does not drive on that side of Egypt as it does on the side of the Libyan Desert, as I am informed.

1464. Is not the bed of the old canal remaining?—A great deal of it. There are in one place 25 miles of continuous water, called the Basin of the Bitter Lakes.

1465. Can you state the whole distance across the isthmus in the direction of the old canal?—One hundred miles, I think, as nearly as possible, from Suez to Pelusium.

1466. Have you seen any estimate of the expense of completing the old canal?—I do not recollect any separate calculation of it; but I suppose, in proportion to the expense I have stated, about 700,000 *l.*

1467. Are you aware what was the reason of the French preferring the direction of Suez and the Nile to the bed of the old canal?—Yes; because the Mediterranean is so shallow near the coast; but they thought at the same time that they might keep up a perpetual stream from the Red Sea to scour a channel. This canal, which existed in the time of the Ptolemies, had of course no locks, as the use of them was

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was not then known: it was available only when the water of the Nile was as high as that of the Red Sea.

1468. You collect that from the natural features of the country?—Yes; not from any specific historical information.

1469. The Nile rises at Cairo 17 feet?—The French survey gave 25 feet. When it passes to the mouth, it must almost have acquired the level of the Mediterranean.

1470. How did it happen that the rush of water through the canal did not keep it clear?—The communication from the Red Sea was in fact with the Pelusiac branch of the Nile, which is now closed. The level of the High Nile at Cairo, as given by the French engineers, is higher than the Red Sea: taking the Red Sea at zero, the High Nile at Cairo is 10 feet above it, and the Low Nile 15 feet below it, and the Mediterranean 30 ½.

1471. Are there any steam-boats on the Nile?—I believe not.

1472. Would the navigation be favourable to the use of them?—Only for part of the year; from August to March, most probably.

1473. Are you aware that one portion of that course has now been completed, by opening from Alexandria to the Nile the communication intended in that survey?—I know there is a canal from Alexandria to the Nile; but two years ago we asked some questions, and were informed that it was not at all available for steam-boats.

1474. Will you state what has been done by way of the Persian Gulf and the Euphrates?—Nothing has been done; that is all matter of speculation at present.

1475. What is your opinion as to what might be done in that direction?—From Bombay to Bussorah is 1,600 miles; from Bussorah to Beles on the Euphrates is between 900 and 1,000, and to Bir is 100 more.

1476. Is the river navigable?—It was in ancient times, and it has been found navigable by all who have ever visited it in modern times: it has not been recently much used for navigation from Bir to Hillah; it was very much used by travellers from Europe in the 16th century. From Hillah to Bussorah it is still used.

1477. To what point do you say that the river is navigable by boats, and of what size?—It is navigated now by vessels drawing six feet water, almost all the year round, from Bussorah to Hillah. The upper part of the river, above Hillah, is said to have more water and deeper banks.

1478. Is that navigated?—It has been navigated in former times very greatly.

1479. Is it now filled up?—No; it is only the distracted state of the country that prevents its being navigated now. The general depth of it is 10 feet wherever it has been examined, except in two places; those two places have about four feet water in a dry season, except in an extraordinarily dry summer. These are Thapsacus, and, if I remember rightly, Alalis.

1480. What is the line with the Mediterranean which you propose to communicate with Bir?—From Beles to Latichea by Aleppo, which is the best route and I believe the best port, is 160 miles, and from Bir to Scanderoon, over the mountains, is 120; that route has fine scenery, but I believe it is a troublesome road. It has been recently said that Beirhoot is the best port; but that would involve a journey across the Desert, by Damascus and Palmyra, to Hillah. The distance would be considerable from the Mediterranean to the Euphrates, but I have not computed it. This opinion in favour of Beirhoot I met with only very recently. The reason that recommends Beirhoot as the Mediterranean port is, that there are coal-mines there.

1481. Is there any supply of coal on the route from Bussorah?—There is no coal, but a great deal of very available fuel. There is a great deal of wood on the Euphrates, and of bitumen, which is produced principally at Hitt; the two together make an excellent fuel, which is much used for furnaces. The bitumen is continually boiling up on the surface of springs, and is gathered in great quantities: they use it, mixed with camels' dung as well as with wood, in that part of the country, as fuel.

1482. What is the distance from Aleppo to Bussorah, by land?—It is stated at 718 miles.

1483. What would be the difference in time between the two routes?—I can give no opinion upon that. That the shortest way in time would be to go from the nearest point of the Mediterranean to the Euphrates, and then descend the river, is an opinion which has been strongly expressed in general terms by travellers in Syria.

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1484. The Euphrates was the ancient route from the Mediterranean to Babylon?—Yes. Herodotus says, those who go to Babylon from Greece, go from the Mediterranean to the nearest point of the Euphrates, and descend the Euphrates to Babylon.

1485. What is the nearest point?—The nearest point is probably Bir.

1486. What was the freight of boats in the time of Herodotus?—He says 5,000 talents in weight; that the boats which came from Armenia, bringing their produce to Babylon, brought 5,000 talents in weight, which was about the freight of the largest Thames barges, 128 tons.

1487. Do you remember what was the strength of the expeditions of Trajan and Julian?—They brought very numerous vessels down the river with all the munitions of war for very large armies; they constructed the vessels of the wood which they found in Armenia.

1488. Do you conceive the Tigris would form any part of the route which might be established?—No, certainly not; you might go by the Tigris from Bussorah, to Bagdad, and cross to Hillah. The Tigris is navigable from Diarbekir to its junction with the Euphrates.

1489. What is the strength of the stream of the Euphrates?—About three miles an hour. There is another land passage from Beles to Aleppo and Antioch.

1490. What is the distance of that?—It would be a good deal nearer than Latichea; it would be a better place, but the mouth of the Orontes is choked by a bar, which it would require some expense to remove. It would be the best of all routes if the Orontes were made navigable to Antioch.

1491. Do you conceive this route would be at all dangerous from the interference of the Turks and Arabs?—That is the great difficulty.

1492. Do you know any way in which that difficulty can be overcome?—I do not know any means with the Arabs, but by paying black mail to the chiefs; the Turks would most probably co-operate with us. Those who have been in that country are not afraid of the Arabs; they say they are a very peaceable and well conducted people.

1493. Do you conceive there would be any objection to the adoption of this route, arising from the example we should be setting to Russia?—No, I think not; they will find it out for themselves without our showing them the way, if they can get anything by it: they are generally beforehand with us in ascertaining the capabilities of countries.

1494. What do you conceive to be the best Russian routes to India?—The one they think most of at present is the one by the Oxus: they prefer this to the route by Persia, Alexander's route, in which they would suffer by the want of water. They have been surveying the Oxus with great care, and all the country to India. They would go by the Wolga into the Caspian Sea, across the Caspian to the gulf of Mertvoy; then there are 100 miles of land to the sea of Aral; then there is the navigation of the Oxus by Khiva, as far as Balkh: they are establishing a military colony at Khiva, and there is a great deal of navigation now on the Oxus.

1495. Any steam navigation?—No; but I believe they have steam navigation in view: there is a great deal of coal about the sea of Aral.

1496. Have they steam navigation in the Caspian Sea?—I believe they have; I know they have on the Wolga.

1497. Would it be practicable for them to reach India by the route of the Euphrates, without complete naval possession of the Gulf of Persia?—That would depend upon what force we had in the Gulf; they could come down the Euphrates or the Tigris on rafts, which could be put together in great quantities with great rapidity. If we had not a great naval force in the Gulf to meet them at Bussorah, they might establish themselves at Bussorah: of course they would require ships to proceed, but they might establish themselves at Bussorah very easily.

1498. Must they not have previously collected a fleet of ships at Bussorah?—They could not proceed from Bussorah without ships, of course; but they could build ships at Bussorah with timber floated down from Armenia, and we could not easily dislodge them from Bussorah, if they had once established themselves there.

1499. Do you conceive that steam navigation would be practicable and advantageous in the Euphrates?—I think it would be very practicable, and more advantageous than in the Red Sea to this country, because it lies more in the way of all our local interests in the East; I mean, that we should pass through the Persian Gulf instead of the Red Sea.

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1500. Upon the whole, to which of the three courses to which steam navigation can be rendered available, should you give the preference?—I should give the preference to that by the Euphrates, if it could be rendered safe from the people.

1501. You do not think it can be practicable for the purposes of commerce, but merely for the purposes of communication?—If there is any commerce in Georgia and Armenia, it would open the way to discover it.

1502. You do not conceive that the trade between India and this country could be carried on by that channel?—No.

1503. Do you not conceive that if the canal projected by the French from Suez to Alexandria, or if the other canal from Suez to the Mediterranean, were to be re-opened, the trade between this country and India might be carried on through that channel?—Yes, with a ship canal. I think if it were once in existence, that that would be the best channel of all for steam navigation.

1504. Supposing that canal to be carried into execution, would not that be taking back the European trade with India into the Mediterranean, where it was before the discovery of the passage of the Cape of Good Hope?—It would so.

1505. And necessarily give an advantage to Marseilles and all the French ports of the Mediterranean, and all those parts of Europe, in that trade?—Yes, that is to be feared, certainly; and I believe our Government has never been friendly to that canal; it has always been said to have opposed it.

1506. Would it not be a longer passage in point of time than the ordinary passage from India to England by sea?—I am not prepared to say that; it would most probably shorten the time from England to India.

1507. With respect to passengers, would it not materially facilitate the communication in point of time for individuals going to India?—Yes, certainly, very greatly, by steam navigation; and perhaps by sailing vessels.

1508. Would not the line of communication by the Euphrates, if it became important as a commercial line, be very insecure, inasmuch as the Russians, or any other power, might easily dispossess us of it?—I think if we had it we could keep it.

1509. Why do you think if we had it we could keep it; by what means, in case of any hostile force seeking to interrupt that line of communication?—I have not considered it very attentively; but with the co-operation of the people of the country, which is implied in the supposition of our being there at all, I think we could easily retain a military possession of the upper part of the river.

1510. Though that might enable us to prevent other persons navigating the river, would it enable us to do so?—If we commanded it at Roomkala, which is above Bir, where the banks are rocky and high, I do not think the passage could be forced by anything coming down from Armenia.

1511. Are you not aware that in the Desert there are robbers; there are so many independent bands of robbers, that each boat would be required to carry a guard?—That is what we have to fear; but those who have been in that country say that the danger is exaggerated.

1512. Can you speak to the time which either of those communications would take by the Gulf and the Red Sea?—If we are to judge by experiments, we might get despatches by the Red Sea now in two months, but not in less; that has been done.

1513. When they come by the Red Sea, do they come up to Suez?—Whether by Suez or by Cosire, the despatches are sent on by expeditious messengers.

1514. In order to secure that, must they not sail from Bombay with a favourable wind?—Yes, it is only done in favourable seasons.

1515. That passage can take place only in certain seasons of the year?—No; but on those occasions they have lost a good many days in taking in coal; they have gone in three weeks of actual work, but they have lost one or two more in taking in coal. If matters were well arranged, and with a better steam-boat than the Hugh Lindsay, I think letters might be brought, in favourable seasons, in six weeks from Bombay to London.

1516. Supposing a steam-boat at Alexandria to start at its arrival?—Yes, supposing every thing in the most favourable light.

1517. Have we not a steam-boat now to Alexandria?—I think only to Malta.

1518. What is the mean length of the passage round the Cape to Bombay?—I cannot state.

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1519. What is the shortest time?—Letters have been received in three months. The most expeditious voyage between England and India was, I believe, that of the Company's ship Marquis of Wellington, Captain Alfred Chapman, to Calcutta. She passed the Lizard Point on the 10th of June, and saw Point Palmyra on the 30th of August 1829, being 81 days from Point to Point.

1520. What is the shortest time of a letter ever sent over-land by Bussorah?—I cannot speak to that decidedly, but I do not think letters have been received in less than two months in any way. I can find no evidence of even so short a time by land. Since 1801, the shortest interval between the date of an over-land letter and its receipt is in 1802, when a letter, dated in Bombay, February 22d, was received in London on the 23d of May.

1521. Can you calculate in what time, supposing all things most favourable, letters could be sent by the Euphrates?—I think, making the best possible use of every circumstance, we might get to Bombay in five weeks from an English port.

1522. What course would you take in that case?—I would go across France by land to Marseilles or Trieste; thence by steam to Latichea; thence by land to Beles; thence by steam, down the Euphrates, to Bussorah; thence by steam again to Bombay. I am supposing all circumstances most favourable. This is not so sanguine a calculation as that made by Mr. Elphinstone's government, when they first proposed the navigation of the Red Sea. They calculated it would be done in very little more than a month; they allowed about a fortnight from Bombay to Suez, and about a fortnight from Alexandria to England; altogether, 34 days; 31 days for the sea voyage, and three days from Suez to Alexandria.

1523. You think the route of the Euphrates, if all circumstances were favourable, would be the shortest passage for passengers or letters?—I think, but it is only an opinion, that it would be the shortest in time, as it certainly is in distance.

1524. There would be a danger of interruption?—Yes, that I have mentioned.

1525. In point of expense?—I think, in point of expense, it would be much cheaper than the route by the Red Sea.

1526. Why?—Fuel would be cheaper; and river steam-boats are in all respects cheaper than sea steam-boats.

1527. What do you suppose would be the difference between the return from Bussorah up the Euphrates, as compared with the voyage; would not the return-voyage be very difficult and tedious?—The return-voyage would of course be longer; but I think the average time the Hugh Lindsay has lost in getting coals in the Red Sea would carry a steam vessel from Bussorah to Beles.

1528. Is there at present any regular means of communication by the Euphrates?—A great deal of trade is carried on from Bagdad to Damascus by a line which crosses the Euphrates at Hillah; there is a great deal of trade from Bussorah to Hillah on the Euphrates, and from Bussorah to Bagdad on the Tigris.

1529. Is any part of that trade conducted by Englishmen?—I believe none at all.

1530. Of what articles does it chiefly consist?—That I cannot say.

1531. Do you apprehend that a letter sent from England by the Euphrates would reach this country?—No, not unless sent by a special messenger.

1532. Would not the liability of those countries to the plague form a considerable impediment to the establishment of permanent commercial communications in that direction?—Certainly; but if we had both communications, I believe we might avoid the plague, for it is said to visit the same place only once in seven or eight years; and having the choice of both routes, might take either the one or the other.

1533. Can you state what is the ordinary route by which over-land despatches now come from Bombay?—They come in various routes: they come sometimes by Diarbekir and Constantinople; I believe that is the route which is preferred. I made a memorandum three years ago of all possible routes; I will specify the principal from London to Bombay. By Venice, Constantinople, Aleppo, the Great Desert and Bussorah, 4,804 miles: by Vienna, Constantinople, Diarbekir, Mosul, Bagdad and Bussorah, 5,116 miles: by Venice, Alexandria and Suez, 5,492 miles.

1534. Will you state what are the objects which it has been proposed to accomplish by means of steam navigation in the Ganges?—For the conveyance of public treasure, of commissariat and military stores, of medical stores, of troops, of junior officers, who are generally sent up at the charge of the government; of stamped paper,

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and of small parcels of various descriptions. The Bengal government is now at an expense of about four lacs, or 40,000 *l.* a year in boats on the Ganges alone; and it is supposed that the same objects can be accomplished more expeditiously, more cheaply, and more safely by means of steam-vessels.

1535. Is it considered that steam navigation could be rendered useful on that river for commercial purposes?—Not for the conveyance of anything but packages of moderate size. They do not expect to be able to send bulky merchandize by it, nor to send letters; they do not expect sufficient expedition to supersede the common dawk.

1536. They could send such articles as opium and indigo?—Yes.

1537. Will you state the particulars of the voyage of the Hooghly up the river to Allahabad?—The distance is 800 miles from Calcutta to Allahabad, through the Bhagaruttee River, which was performed in 20 days of 12 hours each day; that was the first voyage. The boat has two engines of 25 horse-power each; she is 105 feet long, 18 wide, 158 tons burden, and 4 feet draught.

1538. What is the ordinary time by other boats?—Some of them have been as many months as she was weeks; she was three weeks.

1539. The ordinary time would be three months?—Yes. She has been four voyages up the Ganges; the first by the River Bhagaruttee, the second and third by the Sunderbunds, the fourth by the River Jellinghee. The Sunderbund passages make the distance to Allahabad about a thousand miles. The government is constructing a canal which makes a very straight route across the Sunderbunds to that part of the Ganges where the Upper Sunderbund passage opens; the canal is from Calcutta to Koolnah.

1540. How many tugs were attached to the vessel?—She had no tugs on her first voyages; she went up as a common steam-boat; but some experiments have been tried with her as a tug at Calcutta. She acted as a tug up the Ganges on her fourth voyage only, when she drew the Governor-General.

1541. Had she not three boats attached to her?—I believe she had. The Company is now having steam-boats built here for the Ganges, which are to be constructed of iron.

1542. How much draught of water?—They are to draw two feet water. There is to be a steam tug-boat and an accommodation-boat, both of the same dimensions, 120 feet by 22 feet wide, flat-bottomed.

1543. Was the Hooghly built at Calcutta?—Yes; and the engines were of course sent out from England. The iron tug-boats are to have two engines of 30 horse-power each, with vibrating cylinders, which diminish the weight of steam-engines one-third. The tug-vessel, with the engines and the coal, will draw two feet water, and the accommodation-boat with 65 tons of cargo, will draw two feet water.

1544. These are principally for passengers?—They are, and for the purposes already mentioned.

1545. Are not these the description of boats which have been found so successful in the navigation of the Rhine?—Of the Seine: they are on the same principle of construction. The steam-boat is to be iron as well as the other.

1546. Have you seen any calculation of weight drawn up the Seine by boats constructed upon this principle?—No; these boats are intended to navigate the Ganges in the dry season; the Hooghly drawing twice as much water as these boats will draw, was not able to navigate the Ganges in the dry season, only in the rainy season.

1547. How far would she be able to navigate the river above Allahabad?—Above Allahabad there is a very great rapid for six miles; that rapid being surmounted, they would have a considerable navigation; I believe these iron vessels could navigate the river to Furruckabad.

1548. Have you formed any opinion to what extent steam navigation can be carried on the Ganges and Jumna?—No, I do not know the extreme height to which they can go.

1549. Suppose occasional interruption from the rapids to be surmounted, would not almost the whole of the river navigation of the Ganges and the Jumna become navigable for steam-boats?—Yes, I should think that the iron steam-boats would surmount any rapid in the Ganges or Jumna. The Hooghly is not a vessel for the purpose.

1550. Are the two boats now constructing in this country intended for the navigation of the Ganges?—Yes, there is to be a trial pair constructed first; they are to answer certain conditions with respect to speed and draught and to be tried in

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the Thames when completed, which will be in two or three months; if these answer, four pair are to be sent out to India.

1551. How many will there be then on the Ganges?—The Hooghly and the Bhurhampooter will be withdrawn from the service of the upper part of the river, and be applied to the lower part of the river.

1552. State any estimate you may have formed of the charges, and the probable receipts?—The total charge is estimated at about 40,000 *l.* a year, to accomplish the same objects for which the government now expend about that sum. It is supposed that a capital of 86,000*l.* will be sunk on the first establishment of the steam navigation. Allowing on this sum 20 per cent. for wear and tear and interest, then the whole of the expenses together will be about four lacs, or 40,000*l.* a year. The government expends that sum now upon the navigation of the Ganges for its own purposes, and it is supposed that the public will defray a part of the expense of the steam-boats, by using them for the conveyance of treasure and small parcels.

1553. Is it contemplated that private individuals or private companies will be allowed also to start steam-boats, if they think proper to do so?—Yes, certainly; the Company is only doing it to show an example to private individuals.

1554. It is not calculated the Company shall have a monopoly of steam-boat navigation?—No, they do not wish it; they think it the duty of government to set an example.

1555. The Enterprise, when she arrived in Calcutta, was sold to government?—Yes.

1556. Was it not found of great use in the course of the Burmese war?—Yes, of very great use.

1557. Do you not conceive that steam navigation might be applied with great advantage in the Indus?—I think so, certainly; the Indus is perfectly navigable from the sea for at least 1,000 miles, on all its branches; the Indus itself, and all the five rivers of the Punjab.

1558. Do you conceive it possible to establish a navigable communication between the Sutlege and the Jumna?—I think it possible, but it would be very expensive. It is possible to make a canal, I have no doubt.

1559. What is the distance?—That would depend upon the point to which they are navigable; the waters of the two rivers approach within a degree, but I do not know whether they are navigable so high.

1560. What is the shortest distance between the two nearest navigable points?—That I cannot say.

1561. What is the nature of the intervening country?—In the upper parts it is very hilly, and lower down it is all sand: the canal must be made between the hills and the sand. There are a great many streams which lose themselves in the Desert.

1562. Can you state the highest point to which the Sutlege is navigable?—I cannot.

1563. Does the difficulty of the rapids apply to the Jumna or to the Ganges?—They are on the Ganges, for six miles above the confluence of the Jumna.

1564. How far can you get up the Jumna?—I cannot say; there are a great many rocks in the Jumna, and operations have been carried on to blow them up.

1565. Has any survey been made of the Jumna, from its junction with the Ganges at Allahabad up to Delhi?—I know it has to a great distance, and I think to Delhi; Captain Irvine brought me a very long roll, with all the rocks and places laid down. The whole of that distance, whatever it was, was navigable, and is navigated.

1566. Are you aware whether, at any period, the commerce of the Company extended up the Indus?—No; but I think they had a factory at Tatta many years ago.

1567. Is there any harbour for ships at the mouth of the Indus?—No; it is a bad entrance: it goes into the sea by many mouths, and they are none of them very good. One, which is the most practicable, sends out a long arm of sand into the sea parallel with the line of the river.

1568. Will you state what means there are of obtaining fuel for the steam navigation, either between Europe and India, or in India?—The coal sent to the Red Sea is usually coal which has been imported from England to Bombay. Cutch coal has not been found good for steam-engines. Coal has not been discovered anywhere on that side of India good enough for steam-engines. The Government has proposed

proposed to the Court to send coal direct from Newcastle or Liverpool to Socotra or Mocha.

1569. You are not aware that the New South Wales coal has yet been tried?—No.

1570. Is there no wood?—No; there is no fuel about the Red Sea.

1571. From what part is coal obtained in India?—The Burdwan coal is the best, I believe.

1572. Is not that brought down at a small cost to Calcutta?—The price at Calcutta is 10 annas per bushel, that is ten-sixteenths of 2 *s.*

1573. Why is not the supply from that source adequate to the general demand for the use of steam-vessels?—It would have to be sent round from Calcutta to Bombay. At Bombay they prefer the English coal, and have found it cheaper and more available.

1574. In Calcutta they use none but the Burdwan coal?—I believe not.

1575. Did they ever make the experiment of importing coal into India from New South Wales?—Not that I know of.

1576. Have you ever seen any estimate of the expense which would attend that experiment?—No.

1577. Is there any coal in the vicinity of the Punjab rivers?—I am not aware, but I should think it probable.

1578. You do not know that there is?—No, I do not.

1579. Are there any other peculiar sources of expense attaching to steam navigation in India, which do not attach to steam navigation in other parts?—No, nothing but the fuel There is of course the expense of sending out the engines to India, as they must be made here.

1580. Is there any fuel in the Indus?—Wood, I should think a great deal; there was anciently.

1581. How would the fuel be supplied upon the Euphrates?—If we send coal to Bussorah from Bombay, it might be sent by native vessels going in ballast for horses; these vessels would carry it very cheaply; there would not be the same expense for freight as to the Red Sea.

1582. This would be English coal?—Yes; the principal expense of the Red Sea coal is the freight and the danger of loss.

1583. Is not freight from England to Bombay considerable?—Yes, but not anything like the expense from Bombay to the Red Sea.

1584. Why is the expense from Europe inconsiderable?—It is inconsiderable in proportion to the other. I think I can state what the coal will cost going from London: it will cost 30 *s.* put on board here in the river, per ton; 40 *s.* for freight to Bombay: it would cost 50 *s.* for freight to the Red Sea; it must go in sailing vessels, which must go for the express purpose, and can bring nothing back; a great deal of it would be lost, perhaps one-third or one-half, by sending it in sailing vessels, and its being obliged (as in fact it has been already) to be thrown overboard in rough weather. Then it is deposited at Aden or Mocha, where there is a very great expense both in landing it and getting it back again on board the steamers. Taking all these things together, the whole expense of coal in the Red Sea is about 7 *l.* a ton.

1585. Can you state the probable expense to Bussorah?—I think English coal, sent to Bussorah in the way I mention, would cost about 4 *l.* 10 *s.* per ton; it would be taken in ballast.

1586. Can you state what would be the expense of coal for the navigation at Calcutta?—Ten-sixteenths of 2 *s.* per bushel.

1587. How many bushels go to a ton?—Twenty-seven. The consumption of coal in a steam-boat is a bushel an hour to every ten-horse power, of the very best coals; of course of inferior coals the consumption is greater.

1588. Have they used wood at all from the Sunderbunds?—The Sunderbunds are entirely forest; but coal is always better when it can be procured. It is easily conveyed to the Sunderbund stations.

1589. Is not the steam navigation of the Mississippi entirely effected by means of wood?—Entirely.

1590. Have you attended at all to the effects which have followed from the introduction of steam navigation into the great rivers of America?—I have; it has made the fortune of the western territories.

1591. Do you see any reason why the introduction of steam navigation into the great rivers of India should not be followed with effects as extensively beneficial as

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have resulted from its introduction in America?—I think it would be very extensively beneficial in India, and everywhere where there is good government; that is, where there is government that gives peace through the whole course of the river. It will be worth while to state what is done on the Mississippi in point of time. The steam-boats go up the river from New Orleans to Louisville, 1,430 miles, in 12 days; it has been done on one occasion in eight days and two hours; the fare of the boats is 35 dollars for a cabin passenger, including all expenses, and 10 dollars for a steerage passenger, which is reduced to eight, if he will give his assistance at the wood stations to bring the wood on board. Before there was steam navigation on the Mississippi, the boats of the upper country were usually sold at New Orleans with the cargo, and the crew travelled back by land through the swamps and forests. Sometimes the boat was worked back, and the voyage to Louisville often occupied nine months. On the Hudson river, from New York to Albany, they go up 145 miles in 12 or 13 hours.

1592. Do you recollect the currents?—The current of the Mississippi is four miles an hour, in the strength of the stream, on the average of the year.

1593. What is the strength of the current in the Hudson river?—I do not know.

1594. In speaking of the navigation of the Ganges, you speak of their going 12 hours in each day; are you aware that the steam-boats in the Mississippi and in the Hudson go by night as well as by day?—Yes, they do.

1595. Why do they not in India?—Because the Mississippi is uniformly deep; but the Ganges abounds with shallows.

1596. Are you not aware that the Mississippi is full of what are called snags and sawyers?—Yes; those are trees anchored by their roots in the bed of the stream, but they guard against that danger by what is called a snag chamber, a false bow; if the head of the tree strikes through it, the chamber fills with water, and there is no injury.

1597. You do not think the Indian rivers, from the dangers you state, would be capable of being navigated by night as well as by day?—No, for there could be no dependance on the channel.

1598. Will that remark apply equally to the Indus?—No, I should think the Indus might be navigated by night.

1599. The great use of steam-boats in the Indus would be to carry passengers up the stream, who might have brought down goods upon rafts?—It would be one great use; the same as on the Euphrates in former times.

1600. You think the steam-boat navigation might be extended up the Ganges and the tributary streams as far as good government extends?—Yes, and two feet water.

1601. Upon what other rivers do you conceive the steam navigation might be introduced, besides the Ganges and the Indus and their tributary streams?—The Bhurhampooter; I cannot speak to any other. I have inquired about the Nerbudda and Kistna, but I cannot find any probability of their being navigable.

1602. How far has the Bhurhampooter been tried?—I believe a steam-boat has gone up that river to a certain extent; but it would be practicable as far as the river Dibong, which is supposed to be the main stream of the Bhurhampooter.

1603. Do you mean that it is known to be navigable only so far, or that it may be navigated further?—It is known to have been navigated so far; it may be navigable further.

1604. Have not the steam-boats been found extremely serviceable to government for the purpose of communication along the coast, from one part of the country to another?—They have not used them very much for that purpose yet; they have not derived much service from them except during the Burmese war; they have not derived much service from them as sea-going vessels, but the vessels themselves have not been good for the purpose. The Indian governments have not in their possession a single sea-going good steam-boat but the Hugh Lindsay.

1605. If there were good boats you anticipate great benefit from them?—I do not think that sea steam-boats are of so much importance as river-boats; the Americans do not use them much as sea-boats.

1606. Is there much communication by sailing-boats with the natives from one place to another?—Yes, a great deal.

1607. Might not good sea-going boats be useful for that purpose?—Sea-going boats might be very useful in carrying on communication from Calcutta to Madras. For short coasting voyages by sea, where there are good harbours, steam-boats might

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be useful; but the great use of them would be in rivers. Steam-boats are much used for towing vessels down the Hooghly.

1608. Would not the means which the steam-boats would afford of transporting troops in a given time from the east to the west render it possible to reduce the number of troops in the Western Provinces?—Certainly, I should think they would. With respect to steam-boats for towing vessels to sea, the government employs its own vessels, and hires them to individuals. There are some private steam-vessels. The Court directed the Bengal government not to undersell private persons in their hire; not to bring the government into competition, and injure individuals by making the charge too low.

1609. How many steam-boats are there now at Calcutta, whether belonging to government or belonging to individuals?—I cannot answer as to individuals, but I do not think the government has above six or seven in all; one or two of these are at Bombay.

1610. Are there steam-boats belonging to individuals, as well at Calcutta as Bombay?—There are at Calcutta; I am not aware of any at Bombay: they are principally used for towing vessels to sea.

1611. Can you state any number they do not exceed?—No, I never saw it stated; but the number is not considerable.

1612. Do you know how many days' sail it is from Bombay to Tatta?—No.

1613. With the exception of the probability you have mentioned of wood being to be procured on the Indus, must not, in your opinion, the whole of the steam-boat navigation upon the western side of the peninsula depend entirely upon coal from England?—Yes, unless they can find a better coal than they have found in Cutch; they have found a great deal of coal, but not good.

1614. Do not you consider that that necessity will make it very difficult to extend, in that part of India, steam navigation to any great degree?—Yes, I think so.

1615. Is it quite ascertained that the coal is of such bad quality that it could not be used for steam-engines?—Yes; it contains a great quantity of earth.

1616. To what extent has the coal been worked?—It has been worked some years; they have been trying for some years to discover new qualities of it. From having found a great deal of very bad coal, they have been hoping to find better.

1617. Has any scientific man been employed to search for coal?—One of the Company's officers, who seems very well qualified for it. There has not been much geological survey, except in the Himalaya mountains.

1618. Is there much internal navigation up the Ganges and Jumna, as well as down?—Yes, a great deal.

1619. Are there many instances of boats on the Ganges having been plundered from the banks?—Boats with treasure have been plundered. Treasure is generally sent with a havildar's guard.

1620. Will not a steam-boat afford its own protection?—Yes, it is so expected.

1621. Are you aware that at the present moment there is difficulty in Europeans, traders, proceeding from Calcutta upwards; is it not requisite they should have licenses?—Yes, I believe it is strictly requisite they should have licenses; but I believe they do without them.

1622. Is it not a regulation that no European shall proceed 10 miles from Calcutta, without having a regular leave given him by the government?—Yes, there is such a regulation, but I believe it is not much attended to.

1623. Would it not be better, if a regulation is not acted on, to abolish the regulation?—That is part of a great question; but so long as it exists, even if not acted on, if any serious inconvenience arises from its being infringed, the government has it in its power to remedy the inconvenience.

1624. Does not the dread of any such authority being exercised, and the party having no security, prevent the establishment of steam-boats, or any other permanent establishment, where an outlay of capital would be necessary to carry it into effect?—Probably it may have that effect; but the practical effect of the regulation is mostly to coerce the most disorderly persons.

1625. Do the natives take much interest in the introduction of steam navigation?—I believe they stare at it very much in the upper country; I am not aware that they take any other interest in it.

1626. They have not, in any instance, speculated in that way?—I believe not.

1627. What are the principal articles of trade carried up or down the Ganges?—The principal articles brought down the Ganges are, opium, indigo, grain, dyes, drugs

drugs, oil seeds, cotton, silk, sugar; all sorts of agricultural produce. The principal articles sent up the Ganges are salt, as far as Benares; metals, wines, muslins, furniture, European goods of all kinds, as far at least as Furruckabad on the Ganges, and Agra on the Jumna.

1628. How do you account for individuals not having established steam-boats for the navigation of the Ganges, when so many years have elapsed since the great utility of the steam navigation of the American rivers has been so well understood?—They have been afraid of the expense, I conceive, for they have been permitted, and, I believe, encouraged to try it; but the government felt it necessary to try the experiment themselves, with a view to setting an example.

1629. Do you believe that the non-establishment of steam-boats by individuals may have arisen at all from any difficulties interposed by government itself, or its officers, to allowing individuals to form such establishments?—No, I do not; I do not think that the Company have prevented it by any of their regulations; I do not believe that steam navigation would have been established on the Ganges at all, unless it had been done by the Company themselves.

William Cabell, Esq., called in; and Examined.

William Cabell, Esq.

1630. WHAT situation do you hold?—I am in the Secret, Political and Foreign Department of the India Board. I have been 32 years in the service; 18 years I served in the Secret and Political Department, under Mr. Jones. In 1818 I was promoted to the head of a department, from which period to 1828 I had charge of the Military Department, and from that time I have been at the head of the Secret and Political Department. It has been my practice, in reading papers, to make notes of circumstances which appear to be of importance, from which I have selected a few passages with regard to the commerce of India.

1631. Has not Dr. Richardson proceeded on a mission to the northern Laos from Moulmeyne, one of the places lately obtained from the Burmese; and what is the result of that mission?—Dr. Richardson received an overture from the Zunmay chiefs in March 1825, another in 1828, and one in December 1829: the letter expressed a readiness and anxiety to receive at his court any British officer Mr. Maingy, the Commissioner of the Tenasserim Provinces, might depute. Dr. Richardson left Moulmeyne on this mission on the 11th of December 1829, and had an interview with the Chief of Lahang, the 21st of January 1830. In regard to the result, Dr. Richardson states as follows: "If a communication could be opened with the Chinese by this route, our trade would be increased to an unknown extent, from the facility with which the traders transport their goods on small horses, asses and mules, 15 or 20 of which one man can take care of." Dr. Richardson has since received an invitation to renew his visit next season; I have not heard that he has actually paid that visit, but the following is described by the Bengal government in March 1831, as the result of the first mission: "Upwards of 1,000 head of cattle have been procured for the use of the European troops at Moulmeyne, and as many more are on their way from the same quarter. It is expected that we shall gradually get into communication with those chiefs."

1632. Are the cattle said to be of a serviceable description?—They appear only to be for food for the European troops.

1633. Have not increased facilities of late been afforded to the trade with Ava through Arracan?—Yes; Major Burney, the resident at the Burmese court, has succeeded in getting the duties on the trade placed upon the same footing as those at Rangoon. Major Burney states, under date 9th October 1830, that "the king has consented to take off three per cent. of the duties now levied, and to issue the strongest injunctions to the local officers to charge no more than 10 per cent., and to avoid giving any trouble or molestation to the Arracan traders." In regard to this trade, Major Burney says, (on the 31st January 1831), "that a very large party of Arracan traders had just arrived, and brought such an extensive supply of piece goods and other merchandize, as to lower the prices in the market ruinously."

1634. Can tea be obtained in any quantity from China through Ava?—Major Burney states that some samples of black tea were brought to Ava from China; and he observed, "Did the Company's exclusive privilege admit of it, I conceive that this tea would form a good article of exportation for the consumption of the poor both in England and in India." Major Burney, under date 26th January 1831, mentions the arrival of a Chinese caravan at Ava, said to consist of 1,000 horses and

mules,

mules, and to have been 22 days coming from a place called Thengye, about 25 days journey from Yunan. He adds, in respect to the tea above mentioned, "that the article in use at Ava does not come from China, but from Mogoung, whence I should think it would not be difficult to draw large supplies into Bengal from Mumypore. The position of Thengye, with reference to the head of the Salien, would lead me to believe that it would not be difficult to attract these Chinese traders to Moulmeyne, along the banks of that river." Under date the 3d February 1831, he gives the following additional particulars in regard to the Chinese caravan: "I again visited the Chinese mart at Madé to-day. The number of traders has much increased, and more are still expected; yet those who have arrived appear to have disposed already of their merchandise, and I found them busily engaged in preparing the cotton wool into small parcels, as loads for their mules and ponies. . . . . Among the articles not sold I was surprised to see four or five pieces of green and yellow broad cloth, which had the Honourable Company's stamp attached, and which had evidently been imported at Canton. The head of the caravan told me, that it had cost 2½ ticals a cubit, in the part of China whence they had brought it, but that here they could not get two ticals a cubit for it. I was desirous of obtaining possession of the piece of lead on which the Company's arms were stamped; but the trader objected to its being separated from the piece of cloth, showing the value which the Chinese must have for cloth bearing this stamp."

1635. Is it stated in what province this tea was grown?—I am not aware; but a sample of it was sent home to the Court of Directors by the Bengal government, with a despatch dated 11th February 1831, which was received here on the 9th of August 1831.

1636. Have any regulations been recently made by the Burmese in regard to the trade between Ava and Rangoon?—Major Burney, in December 1830, writes: "I have succeeded in persuading the Burmese ministers to fix a regular scale of duties and choki fees to be levied from traders and boats leaving Ava, and to furnish me with an authentic list of the same;" that is, on the export trade from Ava to Rangoon. The effect of the residence of a British officer at the court of Ava, in respect to trade, is described in the subjoined extract from Major Burney's journal of the 27th January 1831: "M. Lanciago (a foreign European, who holds an appointment under the Burmese at Rangoon) arrived from Rangoon this afternoon, having left that place on the 27th ult. He came with a large fleet of boats, and told me that he had brought up a larger collection of duties from Rangoon for the king and queen, than what had been brought for two years before by the native collectors. He had with him upwards of 25,000 pieces of cloth; and as the king's duty is 10 per cent. in kind, this shows an importation of 250,000 pieces during the three months that M. Lanciago has been at Rangoon. The importation of British goods into this country, and particularly into the capital, have been vastly increased since the residence of a British officer here."

1637. Is there any information in the records of this office with respect to the trade of the Russians with Central Asia?—We have the following information from an authentic source; it is dated 15th February 1830: "With the exception of the few vessels belonging to government, the vessels on the Caspian Sea may be denominated as mere coasting craft. The insignificance of this shipping has lately been animadverted upon by the government, and an attempt has been made to encourage its improvement, by inducing the trade between Nigne Novogorod and Georgia to be conducted over sea by the ports of Astrachan and Bakire; for hitherto the Armenian and Georgian merchants of Tiflis, prejudiced against maritime affairs, have preferred a land-carriage through the passes of Caucasus. The trade stated to pass through Semipolatinsk, is not exclusively conducted with Independent Tartary, a part of it being directed to Cashgar, in the empire of China. No part of the trade with Tartary is carried on beyond the frontiers of Russia by any others than natives of the khavats of Bochara, Khiva, Khokand and Tarkand, all undertakings of the kind having been found by the Russian merchants since many years not only insecure, but likewise involving their personal safety. An attempt was made in 1824, as a trial, to conduct to Bochara a Russian caravan, which was formed under the special protection of the government, and accompanied by an escort of 500 troops, under the command of Colonel Solkossky; the expedition having crossed the desert of Keril Cozeim, was attacked at Boukan by a numerous body of Khivians, and eventually obliged to effect a hasty retreat back to Russia, after having abandoned the whole of the property. The caravans of Bochara, in times of danger, are obliged, instead of proceeding straight to Orenburgh or Troctia, to direct their

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route more to the eastward, in order to avoid the incursions of the Khivians. The Kirglier of the Steppes are the general carriers; and it is to be borne in mind, that the principal circumstances of the trade are connected directly or indirectly with the great annual fair of Nigne Novogorod. The Russians have no establishments whatever either in the Aral Sea or on the eastern coast of the Caspian. The shipping belonging to the Russians in the Caspian Sea, in 1829, was 149 vessels, tons 12,822; other vessels 232, which are mostly fishing craft. In 1824, the shipping was 201 vessels, tons 10,764. In 1825, there arrived 191 vessels, tonnage 9,278; departed 241 vessels, tonnage 11,148. The account from which these numbers are taken specified the whole trade from the Russian ports in the Caspian. In 1826, arrived 150 vessels, departed 160. In 1827, arrived 242 vessels, departed 285. In 1828, arrived 307 vessels, departed 318. The exports from the Russian ports in the Caspian in 1824 were 130,178 *l.*; imports the same year, 170,984 *l.* In 1825, exports, 110,835 *l.*; imports, 162,589 *l.* In 1826, exports, 73,035 *l.*; imports, 170,867 *l.* In 1827, exports, 149,944 *l.*; imports, 183,351 *l.* In 1828, exports, 161,776 *l.*; imports, 234,930 *l.*"

1638. What are the principal articles of those exports or imports?—Grain, flour, salt, sugar, tea, copper, iron, sundry metals, skins, hides, dyes, cotton and silk goods, cotton twist, woollen goods, hardware, earthenware, trunks and canteens, madder, shawls and sashes, dry saltery, fish, furs and Russian cloths.

The following is stated to be the value of the trade of Russia by caravans, with the states of Independent Tartary. In 1824, exports, 151,348 *l.*; imports, 150,915 *l.* In 1825, exports, 180,206 *l.*; imports, 269,234 *l.* In 1826, exports, 165,994 *l.*; imports, 255,870 *l.* In 1827, exports, 242,366 *l.*; imports, 303,822 *l.* In 1828, exports, 273,006 *l.*; imports, 268,947 *l.*; and the principal articles of export and import on the caravan trade, besides those mentioned in the preceding answer, are the following, namely, camels, horses, cattle, fruit, seeds, spices, tobacco, drugs, goats' hair, beads and coral. I have also the names of the custom-house barriers on the Russian frontiers, lying between the Caspian and Semipolatinsk, which are Orenberg, Orak, Herk, Oural, Kamilkol, Gourief, Troitska, Vercho, Ouralzveringolol, Petripavlosk, Presnoger, Nicolayef, Omsk, Ustkamenogur, Kirskef, Bucktarmin and Kizliar. There is also a journal of the arrivals and departures of caravans from and to the states of Independent Tartary during the year 1829, and their description, from which it appears, that there arrived altogether 860 carts, 2,390 camels, and 14 pack-horses, and departed 6 carts and 2,820 camels, besides a caravan, the numbers of which are not stated. The arrivals appear to have generally taken place between the months of January and June, and the departures between July and December. Those caravans do not proceed beyond the Keighiz-steppes, where they carry goods to be bartered against sheep or wool.

Lunæ, 19° *die Martii*, 1832.

THOMAS HYDE VILLIERS, ESQ., IN THE CHAIR.

William Cabell, Esquire, called in; and further Examined.

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1639. HAS any experiment been recently made by the natives of India to introduce goods into Central Asia, and with what success?—Yes; Lieutenant Conolly, who has travelled into India from Persia, through Central Asia, met with a native of India, named Syeed Mohun Shah, who accompanied him in his route to India; this person had carried an investment of broad cloths, chintzes, cambrics, long cloths, satins, &c. from Bombay, *via* Bayla and Cutch, to Candahar and Cabool, where, though he had to pay during his route duties amounting to about 12 per cent., he disposed of his goods, some at 200 per cent. above their price at Bombay. Russian manufactures of the same kind sold at much lower price.

1640. What are the routes by which the produce of India is conveyed into Central Asia?—There appear to be two principal routes by which the produce of India and the manufactures of England are conveyed into Central Asia. One from Shekapoor, on the west bank of the Indus, to Candahar and Heraut, by the road travelled by Lieutenant Conolly; the other from Cabool over the Bamian mountains to Balk and Bokhara. To Shekapoor merchandise is carried by two routes, one by water from Bombay and the Malabar coast, up the Indus, through Scind to Bukhur (the ancient capital to the Sogdi), distant about 12 miles from Shekapoor. The other from Delhi, *viâ* Hissar, Anvopghur and Buhawulpore, to Bukhur. It appears that the Afghan merchants bring about 600 horses annually to Bombay by water, together with rock-salt, tobacco, assafœtida, opium and Heraut carpets. On their return, these merchants take with them broad cloth, chintzes, cambrics, satins and other European manufactures, together with sugar from the Malabar coast. The high duties levied by the ameers of Scind, have caused the trade to fall off considerably; but the customs of Shekapoor, reduced as they are, produce yearly about 50,000 rupees. On the road from Delhi, *viâ* Buhawulpore, little traffic appears to be carried on at present, owing, Lieutenant Conolly imagines, to the exactions practised by the chiefs of Buhawulpore and Bickaneer, the first of whom is said to levy 13 rupees, and the second 11 rupees upon every camel load from Buhawulpore. Lieutenant Conolly, instead of following the route of Mr. Elphinstone through the Desert, *viâ* Bickaneer and Chooroe, turned off the Bickaneer road at Peerwala, and proceeded direct east, *viâ* Jamgur, Phooluree, Anoohgurh, Holwana and Bunga, to the British frontier near Hissar, a distance of about 178 miles. This road is described as running immediately to the north of the Desert, and dividing the barren from the cultivated country. Large towns were continually passed, grass and water (the latter very deep below the surface) were in abundance, and "many thousands of camels and cows were pastured in the jungles." The whole of this route from the Indus to the British frontier, is described to be in the best order, and entirely free from robbers. Lieutenant Conolly thinks that it is only the heavy duties which prevent merchants from going by this route, and that if the chiefs of Bickaneer and Buhawulpore (who are said to be devoted friends of the British Government) were shown the impolicy of such high levies, they would readily attend to suggestions for opening this channel of commerce.

1641. Is there any opening for the trade in the northern provinces of Persia, by the Black Sea?—Vice-Consul Brant, in a letter dated 20th January 1831, says, "The Persian merchants at Erzeroum are anxious to see European establishments nearer their country than those of Constantinople and Smyrna, but they all asserted that Erzeroum was a point more suited to them than Trebizonde, because the latter lying out of the route to Constantinople, would lead them a long round if they could not suit themselves there to their satisfaction; whereas if they could not do so at Erzeroum, they would proceed on their way without having lost anything. The trade of Erzeroum has suffered much since the Russians evacuated the country, and took with them about 50,000 families from the Turkish territories, chiefly Armenians and artizans. Erzeroum offers a point from whence to communicate readily with Tabreez or Constantinople. With Bagdad, Damascus, and all parts of Syria, the communication is kept up by frequent caravans. The same conveyances afford an easy access to Kars, Van Diarbekir, Erzingian, Tocat and Angora, while European merchandise may reach Erzeroum, at a moderate expense, through the port of Trebizonde, and the same channel is the most economical for the exportation of the products of Anatolia and Persia. There always has been an active intercourse with Tiflis; but the late cession of Ahkeska to Russia, connects Erzeroum with Georgia, for the settlement at Ahkeska of all the Armenian emigrants, will render that place an object of equal interest to Tiflis and Erzeroum. There can be little doubt that the establishment of European houses of commerce would draw wealthy and industrious people to Erzeroum. As a step towards the formation of a trade at Erzeroum, a consular establishment there is indispensable; but time only can prove the propriety of making that or Trebizonde the principal residence, because it is difficult to say at present which may ultimately become of most importance. I am convinced that a very extensive consumption of articles of the manufacture of Birmingham may be introduced both for Persia and the interior of Turkey. This branch has heretofore been exclusively in the hands of the German manufacturers; an opening also for the sale of cloth, and perhaps of silk and other articles.

1642. Are there any impediments to the navigation of the Indus?—Captain Pottinger remarks, that the enormous duties levied by the ameers of Scind at the mouth of the Indus, together with the unsettled state of Afghanistan, have rendered the commerce merely nominal. Salt, saltpetre, grain and firewood, are occasionally brought down to Scind in flat-bottomed boats; but upon these articles every petty chief, through whose territories they pass, levies a high duty. In consequence of this state of things, merchants from Bombay are obliged to convey their

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their goods into western Hindostan by a tedious land route from Surat and Palee, instead of by the rivers of the Punjab. European stuffs and chintzes are said to be in great demand, both in the Punjab and in Cabool. The Afghan merchants who bring fruit to Delhi, take back European manufactures which have travelled by the circuitous route of Calcutta and the Ganges. The consequence of the closure of the Indus has been, that the Afghans depend chiefly upon Russia for their supplies of broad cloth, chintz, &c. which are imported from Balk and Bokhara, or from Candahar and Meshd. Lieutenant Burnes, who has navigated the Indus from the sea up to Lahore, states, " there are political obstacles to using the Indus as a channel of commerce; the people and princes are ignorant and barbarous; the former plunder the trader, and the latter overtax the merchant, so that goods are sent by land, and by circuitous routes. The absence of trade arises from no physical obstacles, and is to be chiefly traced to the erroneous policy of the Scind government. There are about 700 boats between the sea and Lahore, and this number suffices for ferrying and all other pusposes." Of the trade of the Indus, he states, " it is such as an evil government might lead one to expect. Excepting the rice produced on its own banks, there are in fact no exports whatsoever, and the merchandize that is brought into the country is landed at Curachie." It does appear remarkable, that the principal port of Scind should be Curachie, when its rulers are in possession of the Indus; but it is easily explained. Curachie is only 14 miles from the Pitter or western mouth of the Indus, and there is less labour in shipping and unshipping goods there, than in carrying them by the river from Daragee or Shahbunder in flat-bottomed boats. Curachie, on the other hand, can throw its imports into the peopled part of Scind without difficulty, by following a frequented and good level road to Tatta. The unshipment too at that port supersedes the necessity of shifting the cargo into flat-bottomed boats; and the actual distance between Curachie and Tatta (about 60 miles) is half exceeded by following the windings of the stream to any of the bunders in that Delta. As the ports in the river and Curachie are both subject to Scind, it is conclusive, that the seaport has advantages over those of the river, which have led to their being forsaken by the navigator. In former years, before Curachie was seized by the Scindians, the exports from the Delta were considerable, but since then all articles of value are brought to Curachie by land, and there shipped. The opium from Malwa is never put into a boat but to cross the Indus on its way to Curachie. Lieutenant Burnes again observes, " With regard to the trade of this country, it may be said there is little or none any where but at Curachie. The Indus is as if it existed not, and the grain is sent by it to the Delta, and advantage is taken of the river to convey goods to Hydrabad; the imports are landed at Curachie, and the most valuable export, which is Malwa opium, is shipped from the same port. The merchants, in prosecuting their journey to Candahar and the upper provinces of the Indus, quit the Scindian territories with all despatch. The only encouragement which the chiefs give to trade is in opium, a drug on which duty is levied to the exorbitant extent of 250 rupees on each camel load; the revenue from this article alone amounted last year to seven lacs of rupees, a sum equal to the land revenue of the Hydrabad ameer."

1643. What are the advantages likely to result, if the navigation of the Indus river were to be opened?—It has been remarked in a memorandum which has been received from India, that the opening of the navigation of the Indus would apparently be beneficial to the Sikhs, Afghans and to the Bokharans, as well as to Great Britain and India; and the successful speculation of Syeed Mohun Shah, the companion of Lieutenant Conolly's journey, gives ground for believing that English manufactures, when brought into competition with the Russian, would in a few years completely drive the latter from the markets not only of Afghanistan, but of all Central Asia.

1644. Is there not a statement of the nature of the trade carried on by Scind contained in one of the despatches of the India Board?—Yes, there is; it is as follows: " The soil of Scind, which is watered by the Indus, is described to be extremely fertile. Cattle, serviceable horses and camels, more celebrated than any in the East, are said to be produced there in abundance. The exports of indigenous produce are represented to consist in saltpetre, cotton, rice and various grains; and a valuable transit trade in shawls, opium and horses, is also carried on." The opium of Malwa is well known to have found its way through the Scindian territory with insurable certainty; and Mr. Baker, in his evidence before the House of Lords, has stated that a trade is maintained between Scind and Malabar. It has sometimes

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times been affirmed that Scind is a country so deficient in resources and security as to be incapable of external commerce';' but the above statements, all drawn from competent authorities, abundantly disprove such allegations.

1645. Is there any and what information in regard to the inland navigation of the Indus, its depth of water, the number of boats upon it, and the period occupied in a voyage from the sea to Lahore and back; also in respect to the tides of the Indus?—The following information is obtained from Lieutenant Burnes, who has been up the Indus as far as Lahore: "There is an uninterrupted navigation from the sea to Lahore; the distance by the course of the river amounts to about 1,000 British miles. It is a fact worthy of record, with regard to the river Indus, that those mouths which are least favoured by the fresh water are easiest accessible to large vessels from the sea, for they are more free from sand-banks, which the river waters, when rushing with violence, never fail to raise: thus the Buggarn, which is full of shallows, has a deep and clear stream from Daragee to the sea. The Hooghly branch of the Ganges is, I believe, navigable from a similar cause." With respect to the depth of the water, it is said, "The Indus, when joined by the Punjab rivers, never shallows in the dry season to less than 15 feet, and seldom preserves so great a breadth as half a mile. The Chenab or Acesines has a medial depth of 12 feet, and the Ravee or Hydrastesis about half the size of that river. These are the minima of soundings on the voyage, but the usual depth of the three rivers cannot be rated at less than four, three and two fathoms." With regard to the boats on the Indus, Lieutenant Burnes states, "This extensive inland navigation, open as I have stated it to be, can only be considered traversable to the boats of the country, which are flat-bottomed, and do not draw more than four feet of water when heavily laden; the largest of these carry about 75 tons English. Science and capital might improve the build of these vessels; but in extending our commerce or in setting on foot a flotilla, the present model would ever be found most convenient. Steam-vessels could ply if constructed in this manner, but no vessel with a keel could be safely navigated.

"The traffic on the river, commencing from its very mouth, is carried on in flat-bottomed boats called 'doondees.' These boats are large and unwieldy, they never exceed 100 kurwars (50 tons), and yet they only draw when laden about four feet of water; they have two masts, the large one in front; they hoist their sails behind them to prevent accident, by giving less play to the canvas. The foresail is of a lateen shape, that aft is square and very large. With these set they can stem the current, in a good wind, at the rate of three miles an hour. We came from the sea to Hydrabad in five days. When the wind fails, these boats are dragged, or pushed by spars, against the stream; with ropes they can be pulled a mile and a half in the hour, and they attach these to the mast-head to have a better purchase. The helm is shaped like the letter P, and in the larger vessels is managed by ropes from each side; at a distance it seems quite detached from the doondee. These vessels are also furnished with a long supple oar astern, which they work backwards and forwards, the steersman moving with it on an elevated frame; it reminded me of what I believe is called sculling. It is possible to impel the doondee with this oar alone, and nothing else is used in crossing with the different ferry-boats. When coming down with the stream, this oar, too, is again in requisition, and they work it to and fro to keep the broadside of the vessel to the current. In descending the river, the masts are invariably struck, and the helm even is stowed away. I can compare these boats to nothing so correctly as the drawing of the Chinese junks; the largest are about 80 feet long and 18 wide, shaped something like a ship, high astern, and low in front, with the hull slanted off at both ends, so as to present less resistance to the water. They are floating houses, for the people who navigate them take their families, and even their birds and fowls along with them. All the boats on the river, large and small, are of the above description. In navigating the doondee, the boatmen always choose the shallow water to avoid the rapids of the river. At present there are not vessels sufficient for any considerable trade; between the capital and Tatta they do not exceed 50, many of them small and used for fishing, others old and worn out, that cross the stream in certain places as ferry-boats; encouragement would soon remove this.

"From Bukhur the Indus is navigated by a different description of boat from the doondee I have already described; it is called 'zohrug,' and of an oblong square shape, rounded fore and aft, built of the talee tree, and clamped with pieces of iron instead of nails; an operation which is performed with great neatness. The zohrug is flat-bottomed and has only one mast; some of them exceed 80 feet in length and 20 in breadth. They pass through the water quicker than the doondee, and are as roomy before as astern. They are not numerous, but we met 95 of them in our voyage to Mittun. I cannot understand by the description of boats which Alexander used for transporting his cavalry, any other than these zohrugs, for Arrian describes them as of a round form, and says they received no injury when the long vessels were wrecked at the junction of the Hydaspes and Aresines. Their peculiar build is doubtless owing to these rapids, which they have to traverse. We made the passage in these boats from Bukhur to Mittun in nine days, a distance of 170 miles by the river. The timber of which the boats of the Punjab are constructed is chiefly floated down by the Hydaspes from the Indian Caucasus, which explains satisfactorily the selection of it as a naval arsenal by Alexander, in preference to the other rivers, by either of which he might have reached the Indus without a retrogade movement. There are but few boats in this river; about 50 are used in the salt trade at Pindee Dadun Khan, some of which carry 500 maunds of salt, and exceed 100 feet in length, being built like the zohrug, rounded at both ends: they do not hoist a sail, and can drop down with the stream from the mines in 12 days to Mooltan, passing in safety the conflux above described.

"The voyage to Lahore from the sea occupied exactly 60 days, but the season was most favourable, as the south-westerly winds had set in, while the stronger inundations of the periodical swell had not commenced. We reached Mooltan on the fortieth day, and the remaining time was expended in navigating the Ravee, which is a most crooked river; the boats sailed from sunrise to sunset, and when the wind was unfavourable, were dragged by ropes through the water.

"A boat may drop down from Lahore to the sea in 15 days, as follows: to Mooltan in six, to Bukhur in four, to Hydrabad in three, and to the seaports in two. This is of course the very quickest period of descent; and I may add, that it has never been of late tried, for there is no trade between Scind and the Punjab by water.

"The tides rise in the mouths of the Indus about nine feet at full moon; they flow and ebb with great violence, particularly near the sea, where they flood and abandon the banks with equal and incredible velocity. It is dangerous to drop the anchor but at low water, as the channel is frequently obscured, and the vessel may be left dry. The tides in the Indus are only perceptible 75 miles from the sea, that is, about 25 miles below Tatta."

1646. What is the nature of the trade of Buhawulpoor?—Lieutenant Burnes states, "The manufactures of Buhawulpoor consist of coongees, which are celebrated for the fineness of their texture. The weavers are Hindoos, a numerous class in this country, and who enjoy more toleration in their trade than in their religion; The merchants of Buhawulpoor deal extensively in goods of Europe manufacture, which they receive from Pallee in Marwar, by way of Bickaneer and the Desert, and send into the Dowranee country by the route of Mooltun and Leia, crossing the Indus at Kaheree. This outlet for the manufactures of Europe has diminished with the anarchy in Cabool, and the supply at present, as in many other countries, often exceeds the demand. The Hindoos of Buhawulpoor, and indeed of all this country, are a most enterprising race of men; they often travel to Balk and Bokhara, and sometimes to Astracan, for purposes of commerce; they take the route of Perhawar, Cabool and Bamian, and crossing the Oxus exchange at Bokhara the productions of India for those of that quarter of Asia and Russia, which are annually brought by the merchants of that country. They spoke highly of the Ulebek king, and praised Dort Mahomed of Cabool for the protection he afforded to trade. The manner of crossing the Oxus, as described to me by these people, is too singular to be omitted; horses are yoked to small boats, and are driven across the stream. The current of the Oxus is said to be less rapid at the surface than lower down. The Sutlege, or rather the joint stream of it, and the Beah or Beeas, called Garra, on which Buhawulpoor stands, is a navigable river, though not used in the transport of its merchandise, but then it does not lie on any available line of route except to Scind, with which country, as I have before repeated, there is no trade from the upper provinces of the Indus. Of the name of this river (Beeds's) I may add, that it is a contraction of Bypase, in which we have nearly all the letters of Hyphasis, the designation of it found in the ancient authors."

1647. What are the productions of the city of Mooltan?—Lieutenant Burnes states, that "the inhabitants are chiefly weavers and dyers of cloth. The silk fabric of

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of Mooltan is called 'kais,' and may be had of all colours and from the value of 20 to 120 ks. They are less delicate in texture than the boonzes of Buhawulpoor. Runjeet Sing has with great propriety encouraged their manufacture since he captured the city, and by giving these cloths at his durbar has increased their consumption, as they are worn round the waist by all the seik sirdars; they are also exported to Khorassan and India, and the duties are equitable and moderate. To the latter country the route by Jessulmere and Bickaneer is chosen in preference to that by Scind, from the trade being on a more equitable footing. The trade of Mooltan is much the same as Buhawulpoor, but is on a much larger scale, for it has 40 shroffs (money changers) chiefly natives of Shekapoor."

1648. Is the navigation of the Indus practicable by steam?—Lieutenant Burnes states, " There are few rivers in the world where steam might be used with better effect than on the Indus. It has no rocks or rapids to obstruct the ascent, and the current does not exceed two and a half miles an hour. Our daily progress sometimes averaged 20 miles by the course of the river, for a vessel can be hauled up against the currents at the rate of one and a half miles an hour: with light breezes we advanced two miles an hour, and only when it approached to a hurricane could we stem the river at the rate of three miles. Steam would obviate the inconveniences of this slow and tedious navigation, and I do not doubt but Mooltan might be reached in 20 instead of 40 days. From that city a commercial communication could best be opened with the neighbouring countries. From the account of the river Indus at its mouths, which is above given, it will appear that it would be accessible to steam-boats of a certain size and build; but I am thoroughly satisfied that no boat with a keel could ever navigate the river with any hopes of safety. The flat-bottomed boats are constantly grounding, but they sustain no injury, while boats differently constructed would be at once upset by the violence of the stream, and destroyed. It is not to be doubted, however, that steam vessels could be adapted to this navigation, as well as the existing boats on the river, and the absence of coal would be amply supplied by the great abundance of fuel which the banks of the river everywhere furnish. The Americans use wood for fuel, and the supply of it on the Indus would never be exhausted."

1649. Have you any information in regard to the result of a survey which has been recently made of the Tigris and Euphrates?—Major Taylor, the colonial agent at Bagdad and Bussorah, transmitted to the Bombay government, on the 7th June 1831, a diminished index-map of the labours of Messrs. Elliott and Ormsby, who had completed a survey of the Tigris from Bussorah to Bagdad. Of the correctness of this survey, Major Taylor says that he can speak from minute personal observation, and that he is himself employed on a memoir of the labours of these gentlemen, connecting his own observations with theirs. He then proceeds as follows: "From Bussorah to Arrah by the Euphrates, no natural obstacle to steamers exists for two-thirds of the year, from November to July, requiring two and a half to three fathoms. In the remaining months the water is in some spots lowered to six feet. From Bussorah to Bagdad by the Tigris, the same may be said, with a decrease to four and a half or five feet at particular points. Wood or bitumen for fuel may be had in sufficient abundance for the production of steam; provisions may be had on the route of both rivers, and the Arab inhabitants on the banks will too soon understand their own interest to oppose any obstacles to the passage, not to mention the direct authority of the local government. Messrs. Elliott and Ormsby left Bagdad early in April 1831, for the town of the Bir on the Euphrates, to attempt to descend that river at the greatest reduction of its waters, to ascertain the possibility of its navigation by steam." Major Taylor, on the 7th of August 1830, states, that " Mr. Bowater ascended the Tigris from Bagdad to Mosul; he left the former place on the 13th, and arrived at Mosul on the 22d July 1830." Mr. Bowater stated, that the Tigris was not fordable between Bagdad and Mosul; he then proceeded to Beer, at which place there were a great number of boats employed in transporting merchandize and passengers across the river.

1650. Was the information which you have now given, in consequence of the orders or instructions sent from this country in the year 1829?—Yes, it is in consequence of those despatches that the Bengal government have been turning their attention to the subject; and most of the information above given is the result of those inquiries.

1651. Have any of the native merchants, who have been sent by the Bombay government, given any information as to how they had carried on their trade?—I have not seen any.

1652. Was

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1652. Was Lieutenant Conolly employed, or was he merely travelling for his own information?—He travelled for his own information, I believe, entirely.

1653. Are you aware that a considerable number of years since the Bengal government, trying to extend our commerce to Central India, had employed Mr. Moorcroft and another gentleman for that purpose?—I have heard that they were so employed, but I have not read the despatches they may have addressed to the government on the subject.

1654. Have you had any communication with Major Wilson, who was resident at Busire?—Yes, I have seen him since he arrived in this country, and have had some conversation with him.

1655. Did he state that he had met with an American who had lived in the Scind country for many years, upon the banks of the Indus?—Yes.

1656. Do you know whether the information he got from that gentleman is with the Board of Control, or at the India House?—I think it very probable it is either here or at the India House, but I have not been able to refer to it yet.

1657. Have you any information as to the navigation of the great branch of the Indus up to Cabool?—No, I am not aware of any information upon that point.

1658. How near to Attock does the river navigation extend?—Lieutenant Burnes, I believe, is of opinion that the river is navigable all the way to Attock.

1659. Did Runjeet Sing show any indisposition to our navigating the Indus?—Not that I am aware of; he gave the mission a most distinguished reception.

1660. Was he previously informed of the intention to communicate with him?—Yes, he was informed direct by the Indian government through Captain Wade, and he had some of his principal officers deputed to meet Lieutenant Burnes; I think they waited nearly three months for his arrival, in consequence of the difficulties opposed in the first instance to the reception of Lieutenant Burnes by the ameers of Scind.

1661. Is there any statement in the public records of the effects upon trade and revenue which have attended the mission adopted by the British Government for the suppression of piracy in the Gulf of Persia and the Indian Ocean?—Sir John Malcolm, in a Minute dated the 28th of October 1830, states: "The increase of customs upon our trade to the Red Sea and the Gulf of Persia, I find has increased within the last two years, to 44 lacs of rupees per annum from Calcutta, while at Bombay the imports from the Red Sea were, in 1809–10, only 7,19,549, and are now 14,87,888 rupees. The exports were, in 1809–10, rupees 4,80,759, and in 1830, 8,90,145 rupees. From the Persian Gulf imports were increased, in 1809, by the missions to that country and the impressions of our naval force, which kept down piracy, to 30,64,687. This fell afterwards, when the Gulf was unprotected, to below half this amount, but are now 40,34,247. The exports to the Persian Gulf have had a far greater increase: in 1809–10 they were only 17,71,476, and in 1829–30 they amounted to 55,62,260 rupees. From these results, it appears that from the ports of Calcutta and Bombay alone there is a trade with the Red Sea and the Gulf of Persia to the amount of above one crore and 60 lacs, which is not even half the amount of what is carried on with these quarters from the coast of Cutch, Katteywar, Guzerat, Cannara, Malabar, Coromandel, the Mauritius, and countries to the eastward, to the inhabitants of all which we are bound by our duty, as rulers, to grant protection in their commercial intercourse with distant countries. According to a statement lately received from the resident in the Persian Gulf, it appears that imports into Bushire from India amounted, in 1829–30, to rupees 85,91,798, and the exports from that place for the same period, to rupees 33,21,376. The annual amount of the trade, therefore, between India and the ports of Bushire, is 1,19,13,374 rupees; if to this sum be added 60 lacs, as the probable estimate of imports and exports between Bussorah and the former country, and 70 lacs more for those between our Indian possessions and the commercial ports of Muscat, Bunderabass, Lingah, Congoon, Bahrein and Grane, the total of the trade between the Persian Gulf and India will be about two crores and 49 lacs of rupees. The imports and exports between Bombay and the Red Sea last year amounted to nearly 24 lacs; and assuming that sum to be about the estimate of those between the latter quarter and Calcutta, we shall find the aggregate trade between India and the two Gulfs to be about two crores and 97 lacs of rupees."

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Lieutenant *James Henry Johnston*, R. N., called in; and Examined.

1662. YOU commanded the Enterprise in her voyage from this country to India, did not you?—I did.

1663. Will you describe the vessel?—The Enterprise was 470 tons, builder's measurement; her length upon the keel 122 feet, and over all, 1,597; beam 27 feet; including sponsings, 37 feet four inches; including paddle-boxes, 44 feet six inches; the paddle-wheels had 15 feet diameter, and were seven feet broad. She was fitted with a pair of engines by Maudslay, of the limited power of 120 horses; she was capable of stowing for 35 days' consumption of the best English coals; she had a very full body, and her utmost speed, when steaming under the most favourable circumstances, was eight statute miles per hour in dead water and calm. Her average speed under sail alone during the voyage, was five miles per hour; under steam and sail, six minus one-twelfth; before the wind with a stiff breeze, nine knots; when close hauled she made a great deal of leeway, and was on that account always kept one point free, and with a moderate breeze would go six knots.

1664. At whose expense was the voyage undertaken?—A society of gentlemen; the expense was divided into 64 shares, and they were taken by 32 individuals.

1665. What was the cost of fitting out the vessel?—The whole expense attending the voyage to Calcutta, including commission and some coals which were not consumed, was 43,000 *l.*; that includes the interest on money and premium of insurance.

1666. Was it successful as a pecuniary speculation?—Being sold to the Supreme Government of India for 40,000 *l.*, the original amount of the shares was recovered.

1667. But for that sale to the Company, would the speculation have answered? —There would have been a considerable loss.

1668. Will you state the whole of what was done by the Enterprise while under your command?—The voyage was made to Calcutta in 103 days, steaming and sailing; three days were passed at the island of St. Thomas, in the Gulf of Guinea, in procuring water and shifting the coals from the tanks into the boxes; seven days were passed at the Cape of Good Hope in taking in a supply of coals; the Cape of Good Hope was the only depôt for fuel between Falmouth. My only motive for anchoring at the island of St. Thomas was to procure assistance in moving the coals from the large tanks at the back of the boiler into the coal boxes. The apertures in the tanks were very small, and hitherto it had required the exertions of the whole crew of 20 men each day to keep up the necessary supply; whilst the heat to which the men were subject (the thermometer in the tanks ranging sometimes to 130 degrees of Fahrenheit) had caused several of them to faint, and one or two nearly escaped suffocation. At the Cape I engaged more men (natives), who commenced working on the tanks immediately after we put to sea. As it had been contemplated that in consuming the fuel, the vessel would be so much lightened as to require ballast, the coal had been filled into tanks, which were afterwards to be filled with water; this ballast, however, was not found sufficient; and previous to my arrival at the Cape, when there was not more than 15 or 16 tons of coal remaining, I found it necessary to put every weighty article into the bottom of the vessel, even to the spare sails, and to saturate them with water for the purpose of keeping the vessel safe. On subsequent occasions, when I have been obliged to consume the whole of the coal on board the vessel, for seven or eight days previously I have made a point of reserving the ashes, which from Burdwan coal are very considerable, and which being passed through large tubs of water, were afterwards filled into bags and struck into the hold to serve as ballast.

1669. What line of track did you take from England to the Cape?—On leaving England I passed within sight of Cape Finisterre, and passed between the Canary Islands, then inside the Cape Verd Islands, about 100 miles from the Cape Verd, and stood away to the eastward to the island of St. Thomas.

1670. Did you originally intend to visit the isle of St. Thomas?—No, I did not. On leaving England, I steamed for 11 days without intermission, and then reached to the southward of the Canary Islands, where I expected to fall in with the north-east trade wind: in this I was disappointed, and on examining the coals which remained, I felt convinced that I had not sufficient to steam all the way to the Cape of Good Hope. I had been led to expect that the Enterprise would have had at least a mile or a mile and a half per hour more speed than she proved to have, and

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under these two disappointments, the failing of the wind and the want of speed of the vessel, I found that to make the voyage at all, I must determine on going under sail whenever I could proceed at the rate of four miles an hour. After passing the Cape Verd Islands, I made a course for the Island of St. Thomas, employing steam and sail alternately, as wind or calm might prevail. From St. Thomas's Island I steamed directly south, to latitude 17° 30′ S., encountering a heavy swell, and a current setting to the northward with calm weather from lat. 17° 30′. long. 7° 45′ E. I made sail with a light wind from south-south-west, which gradually veered to south-east, when I reached the 29th degree of south latitude. I again set on my steam to gain the westerly winds, which conducted me to the Cape. The first time I cleaned my boiler was at the expiration of the 11th day, when I was much gratified to find that Mr. Field's refrigerator had completely prevented the formation of salt in the boiler, the only deposit being a slight incrustation of the sulphate of lime over the furnaces. During four years that I commanded the Enterprise, no salt was ever formed in the boiler.

1671. What was the course you would have taken if you had had an ample supply of coals, and a vessel which was in every way well calculated for a sea steam-boat?—Had she been calculated to make the voyage to India, she ought not to have carried more than 10 or 12 days' coals at the utmost, and there should have been more depôts, occurring as frequently as the necessity for sweeping the flues.

1672. On what day did you reach the Cape?—On the 13th of October.

1673. Did you meet with any rough weather off the Cape?—Not before I arrived there; off Cape Palmas I had some very rough weather.

1674. How did your vessel weather the seas?—She behaved very well, she was scudding under sail off the Cape of Good Hope.

1675. Do you allow, when you are scudding in a gale of wind, your wheels to run round with the velocity that the ship goes through the water?—Yes; the wheels are in that case disconnected from the engine, and turn round independently of each other, entirely as the velocity of the ship may affect them.

1676. Do you conceive that in such a heavy sea as there is occasionally off the Cape of Good Hope, a steam-vessel would be exposed to any danger which would not attach to sailing vessels?—I think that whilst her engines remained in order and available, she would be less exposed than another ship to danger. On my arrival at the Cape I had only six hours' coal remaining; my detention there was occasioned by gales of wind blowing from the south-east.

1677. But for that, how soon could you have taken in a new supply of coals?—In 48 hours with great ease.

1678. Was that the first steam-vessel which had ever touched at the Cape?—Yes, it was.

1679. Will you state your course from the Cape to India?—From the Cape I proceeded very deep, and off Cape Nattal, when I opened the Mosambique channel, I experienced a strong gale from the south-west, with a heavy sea, occasioned by the current running to the westward; the fires were put out, the wheels disconnected from the engine, and the ship scudded under her main-topsail and foresail, going at the rate of 10 knots per hour, but making a progress of not more than 80 miles in the 24 hours, from the strength of the current. She steered admirably; she answered her helm as well as a ship could possibly do, and behaved in every way like an admirable sea-boat. In passing near the spot marked upon the charts as the Dutch bank, we had every appearance of extremely shoal water, with a ripple, and large collections of birds; the discoloured water extended over too large a space to have been occasioned by a dead fish.

1680. Was it blowing too hard for you to make yourself perfectly satisfied whether there was or was not shoal water?—It was, and the day was closing. I proceeded to the northward, leaving the island of Madagascar to the west, and passing near the Sichall Islands, and reached within a degree of the equator, in latitude 60; from thence I steered to the eastward, and experienced a current setting to the eastward at the rate of 80 miles in 24 hours; I passed to the northward of Pona Molubque, and shaped a course to the Andaman Islands. My fuel being at this time very low, I thought it desirable to take up a position, at which the north-east monsoon would ensure my reaching the Sand-heads under sail. I arrived at Diamond Harbour on the 6th of December, having expended the whole of my fuel, and was obliged to purchase wood to steam up to Calcutta. During the passage from Falmouth to Calcutta, no other accident happened to the machinery or

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the boilers, but such as we were enabled to repair in the course of one or two hours.

1681. Had you not some accident in the British Channel?—Anxious to take on board as much coal as could possibly be stowed, 40 tarred sacks filled with that article had been placed upon the boilers; when off Dungeness they were discovered to be on fire; the vessel being admirably provided with the means of extinguishing any fire that might occur, it was got under in 10 minutes, having done very little damage.

1682. You were 113 days performing the whole voyage?—Yes.

1683. In what time did you expect to perform it before you started?—I hoped to have performed it in between 70 and 80 days.

1684. The disappointment arose from the two causes which you have already stated, and from no others?—Yes, from the causes I have already stated, particularly the want of speed in the vessel, arising from her great capacity. I had certainly calculated on meeting with the north-east trade, and finding more available winds than we did experience; but it is to be attributed to the unfitness of the vessel for the undertaking.

1685. How many passengers did you take out?—Seventeen; the passage money amounted, I think, to 2,000 *l.*

1686. Did you take any goods?—No, a few packages which were not charged for; we were desirous to induce persons to consign their packages and parcels to our care.

1687. Did the steam add much to the heat or inconvenience of the passengers? —Not at all; we experienced no inconvenience from heat, but considerable inconvenience from the coal dust, when it became necessary to take the coal from the after-hold.

1688. Did they complain of the cabin accommodation?—The accommodation was generally admired, it was excellent.

1689. What was done with the Enterprise after her arrival?—The Enterprise was delivered to the Bengal government on the 26th of December, and on the 5th of January started for Rangoon with despatches: her first voyage to Rangoon and back occupied 13 days: she left the Sand-heads on the 7th of January, at 5 P. M., and arrived at Rangoon on the 12th of January, at 5 P. M., the distance 620 miles: she left the Elephant, which is at the entrance of the Rangoon River, on the 14th, at 6 P. M., and arrived at Sand-heads on the 18th, at 6 P. M. The passage from Calcutta to the Sand-heads generally occupies two days, from circumstances of tide and shallow water on the Janus and Mary.

1690. Was it possible at that time of the year to have made the voyage there and back in a sailing boat, without greater delay?—No; I arrived at Rangoon a week after His Majesty's ship Champion had sailed with despatches for Calcutta. I returned to Calcutta, took in coals, and was on my way down the river, when the Champion's boat passed me with the commander, who had left her at Sauger Roads. My speedy arrival with the duplicate despatch of the treaty of Malown, which I delivered on the 5th day after leaving Rangoon, prevented the government an expense of 6,00,000 rupees, by arresting the march of troops from the Upper Provinces, the execution of new contracts for stores and provisions, and the hiring of transports.

1691. Were repeated voyages made from Calcutta to Rangoon?—Yes.

1692. How many did you make within any certain period?—Between the 7th of January 1826 and the 20th of the following September, I made six voyages between those places, and a voyage to Chittagong and Akyab; the intervals were employed in river service; but political circumstances requiring that the Enterprise should be kept in momentary readiness for despatch, the little repairs and adjustments which had become necessary from 13 months of uninterrupted employment could not be permitted to be taken in hand, and continued to accumulate in number and to increase in magnitude, until, on the 20th of September, the slides, valves and cocks were so much out of order, as to render the engine incapable of forcing the vessel against the tide of the river, and she was placed under a repair, which in England would have occupied at the utmost one month, but which was not completed before the 20th of the following March, a period of six months. The Enterprise was afterwards employed principally in conveying troops and stores between Calcutta or Madras and the Tenasserim Provinces or the coast of Aracan; in the conveyance of treasure, and in towing the Company's ships and transports to and from sea. Between the 7th of January 1826 and the 18th of April 1829, she

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she made 52 communications between different ports, conveying 1,970 troops and other passengers, 2,000 tons of stores; she towed 18 ships to and from Calcutta, and His Majesty's ship Herald from Calcutta to the south end of Ceylon; she went over a distance of about 28,600 miles. The average of her speed under steam was 4¾ miles per hour; the average cost of coal about 3*s.* per mile; her voyages were generally performed in six days from Calcutta.

1693. What would have been the average period for sailing vessels?—Three weeks.

1694. Is a steam-boat now employed by the Indian government for making voyages between Calcutta and Rangoon?—There are three employed whenever they are required; they are in constant readiness.

1695. Did you go up the Ava River or the River Irrawaddy?—Yes, as high as Rangoon; there was water for a vessel of the Enterprise's draught a short distance above it, but only a short distance; the Enterprise required too much water for inland navigation.

1696. Are those all the voyages you performed in the Enterprise?—No; my principal employment was between Calcutta and Rangoon during the Burmese war, and until the whole of the troops had been removed. I was afterwards employed between Calcutta and Amherst.

1697. Is that a good harbour?—Yes, a very good anchorage; it is a dangerous one to enter, but there is a river in which ships might find very good shelter, a river that runs out of Amherst harbour, with five fathoms water; it has a bar with one fathom at low water spring tides, the rise is 19 feet full and change.

1698. Is the Saloween River navigable for steam vessels?—Yes, the Saloween is navigable to Molmeine, but not for the Enterprise; for vessels drawing not more than 10 or 11 feet it is navigable.

1699. Was the Enterprise employed at all in conveying troops or towing vessels?—In conveying troops and followers; the largest number of troops that the Enterprise ever embarked was 210 pioneers, with officers, from Madras to Amherst; the passage was performed in 10 days, and she embarked upwards of 50 tons of cargo in addition (of commissariat stores principally); she was employed upon one occasion to tow His Majesty's ship Herald, with Lord Amherst on board, from Calcutta to the south end of Ceylon.

1700. At what rate were you able to proceed with that vessel under tow?—At five and six miles an hour, according to circumstances, as the winds were light or strong; in a dead calm, six miles an hour.

1701. How many tons was the ship that conveyed Lord Amherst?—A yacht, I fancy, not more than 400 or 500 tons. The Enterprise in 1829 conveyed the present Governor-general from Calcutta to Penang, and the island of Sincapore, to Tenasserim, to Achiab on the coast of Aracan, and back to Calcutta.

1702. How many days were you going to Sincapore?—From Calcutta to Penang eight days, from Penang to Malacca 30 hours, and from Malacca to Sincapore 20 hours.

1703. In what time do you conceive the voyage might be performed from Calcutta to Sincapore direct in a steam vessel?—In 10 days.

1704. In how many from Sincapore to Canton?—In 10 days.

1705. Have you any account of the time which has been taken by a vessel which has gone to Canton lately?—I have not; but she towed a vessel and sailed part of the way; but I speak of a vessel which is fitted for the voyage; the Enterprise would not do it in the time I have mentioned. For particulars of the steamer Forbes's voyage to China, I will refer the Committee to a book compiled by Mr. Prinsep, by desire of the Governor-general; that book contains extracts from official documents, and Mr. Prinsep had the best aid of all the public officers in any way connected with steam navigation.

1706. Have you any particular observation to make on the voyages you performed in the Bay of Bengal after your arrival at Calcutta?—I consider that the Enterprise, though very ill adapted for making a voyage from England to India, or for making a voyage from Bombay to the Red Sea, or generally between Calcutta and Madras, was perfectly adapted to the service in which she was generally employed, that of conveying troops and stores between Calcutta and the Tenasserim provinces. Her great capacity enabled her, in addition to a supply of coal for the voyage round, to carry a large quantity of stores, and a number of troops or other passengers; and being seldom opposed to strong winds, the course between Calcutta and Tenasserim being nearly south-east and north-west, and the monsoons blowing at right angles with the course, enabled the vessel generally to avail herself of sail in addition to the steam, and to perform her voyages with certainty and with a fair speed.

1707. Are there any peculiar circumstances in the Indian seas that attracted your notice, which would render the use of steam navigation more applicable or otherwise than elsewhere?—I think that for government purposes steam-vessels are peculiarly serviceable. In the Bay of Bengal and the dependencies of that presidency, calms are very prevalent, and the passages in sailing vessels very uncertain; it frequently happens also that Hindoos, who have a great aversion to embarking on board ships, are required to be transported from one port to another, and owing to the shorter period of the voyage in a steam-vessel, they have less objection to embark in those vessels. The speed and certainty with which a voyage in a steam-vessel is made, is also a circumstance calculated to give greater effect to any expedition that it may be necessary to undertake.

1708. Does not the disposition of the islands on the eastern coast to the Bay of Bengal, render steam navigation extremely useful?—The intricacies of the passages between the islands, and the uncertainty of the winds, is rendered much less inconvenient by the employment of steam to a government where time is frequently of the greatest consideration; it is the most economical means of transport, either for stores or for troops or officers, that can be employed. The commissioner on the Tenasserim coast has to visit stations distant from each other more than a week or 10 days' sail in a common vessel, whilst in a steam-vessel he may be conveyed from one extreme of the province to the other in the course of a night. Sir Archibald Campbell declared to me, that he considered a steam vessel capable of embarking 200 men, might on the coast of Tenasserim dispense with the presence of five companies of troops at different points.

1709. What fuel did you make use of in the voyage you made in the Bay of Bengal after the termination of your first voyage out?—Burdwan coal principally.

✓1710. Is that of good quality?—It answers very well for steam purposes, but is not so strong as the best English coal. I once was supplied with New South Wales coal, which did not answer so well as the Burdwan. I do not mean to condemn the New South Wales coal generally, for I believe there are several varieties of it, as of the English coal.

✓1711. Will the Burdwan coal answer, generally speaking, for steam-engine purposes?—Generally speaking, it answers very well.

1712. Whence does the indisposition of the Hindoos to be on shipboard arise?—Their religion does not permit them to cook while on board; they must live on parched rice and sweetmeats; their religious prejudices snbject them to other inconveniences and privations.

1713. What was the monthly expense of keeping up the Enterprise while you commanded her in India?—When I tendered the Enterprise for sale to the Bengal government, I stated her expense would be 13,000 or 14,000 rupees a month, including every thing. I reduced the expense of the Enterprise to 3,500 rupees a month, exclusive of coals, and the wear and tear and the repairs; 3,500 rupees a month was the amount of salaries and provisions; of this sum 500 was an excess of salary granted to the commander under peculiar circumstances.

1714. Is there any remark you would wish to make as to the expense of the Enterprise, which might be rectified in any other vessel?—I believe that the expense of the establishment of steam vessels in India may be very considerably reduced; at present, engineers are sent out at a very enormous expense, not less than 1,000 *l.* a year to each sea-going vessel; the repairs also that become necessary, owing to the want of an efficient establishment, are done at an advance of from 50 to 900 per cent. upon English prices; the time also which is required for performing any repair is one of the most expensive portions of the outlay. I believe that if the most respectable engineers were selected, and raised in their situation on board the vessels to the rank of the master, their services might be obtained at much lower salaries. The jealousies detrimental to the service, but which now without one exception subsist between the mates and the engineers, would cease, and the latter, relieved from the drudgery connected with the engines, would be required only to superintend; the work would be more efficiently performed, and their health would remain unimpaired; they would be less exposed to the temptation of relieving exhaustion by a recourse to stimulating drinks. One engineer of the first-rate class, instead of two in each vessel, would, under such an arrangement, be sufficient, and under him three men might be employed, selected or trained up from amongst the half-castes or natives of India, to drive the engine and to do the laborious work; by training the natives, and particularly the half-caste population, as working mechanics, more efficiency would be ensured in the different mechanical establishments; the work would be executed more promptly, more efficiently, and at a much cheaper rate than it now is, and steam navigation might then be conducted in India at little more expense than it is in England.

1715. You have now stated the whole of the services which were performed by the Enterprise while under your command, have you not?—I have stated the nature, and I believe nearly the whole of her services, but she was not constantly employed.

1716. Do you believe that under improved arrangements a voyage from England to India may be accomplished with greater success?—I certainly think it may. Were a communication to be established with India, I should recommend the employment of vessels of the first class of speed; they should not carry more at the utmost than 10 days' coal, and the depôts for that article should be so arranged as to leave not more than 1,200 or 1,300 miles between any two; they should also be chosen, where possible, in such situations as would admit of a vessel or hulk being moored alongside, of which the steamer might lay to and receive her coals, otherwise the loss of time necessary to convey them in bôats, would defeat the possibility of accomplishing the voyage within a moderate period.

1717. Where would you propose to make your depôts of coals?—I should place my depôts in different directions, so that they should be available under all circumstances of wind, that if a steam vessel could not conveuiently approach one she might bear up for another. I should have depôts at Lisbon, at Madeira, at one of the Canary Islands, at Cape Verd, Cape Palmas, Ascension, St. Helena, the island of St. Thomas, at St. Philip de Benquil, at the Cape of Good Hope, in Algoa Bay, Port Dauphin, Isle of France, at Diego Gaida, Pono Molubque (if anchorage for a hulk can be found at that place), Point de Galle, at Trincomalee, at one of the Andaman or Nicobar Islands, at Madras, and at Calcutta; and in the passage to Bombay it would be necessary to have one at Delgoa Bay, at Joanna, at the Seychelles, Cochin, and at Bombay.

1718. To how many days would the voyage to India be reduced, supposing all the circumstances alluded to in your former answer were most favourable?—I believe to not less than 80 days; that will require an average of more than seven miles per hour, exclusive of all stoppages for coal, or for cleaning the flues, &c. But I must explain, that I am only supposing the case of its becoming expedient for government purposes to establish a communication with India by the way of the Cape of Good Hope, at whatever expense it might involve, for I am thoroughly convinced that the communication between England and Calcutta, under the existing state of steam navigation, can never be accomplished but at a heavy sacrifice, but that when the exigencies of Government shall require such a communication to be established, it may be done; and I believe it will be best done by the employment of such steam vessels with numerous depôts.

1719. Will 80 be the minimum, or a fair average for such a voyage?—I think 80 is the average.

1720. What do you think the fair average to be at present for a sailing vessel?—One hundred and twenty, or 130.

1721. You consider probably that steam navigation could, under no circumstances, be rendered applicable to any other purpose than that of conveying letters and passengers?—Certainly to no other; but there is another means by which a quick communication may be established with India by way of the Cape of Good Hope, one which I had in contemplation eight or nine years ago; that was, to fit a steam-engine of 30 horse-power into a fast vessel of 600 tons, to use it only as an auxiliary to move the vessel through calms, and such an arrangement would take from her capacity for cargo about 100 tons. I feel convinced that a passage might be made to Calcutta upon the average of between 85 and 95 days.

1722. Would such vessels be applicable to commercial purposes?—Yes, they would.

1723. In such a case, that vessel would take the fuel on board necessary for assisting her on the voyage?—She would, and the whole sacrifice, I think, would not exceed from 100 to 130 tons.

1724. Have you ever heard of a plan being proposed for fitting steamers into the long boats, and setting them to tow the ship?—I have heard of that plan, but there are two very strong objections to it: in the first place, it requires that the vessel which precedes should have considerable weight, or she would make very little impression on the vessel which followed; and in the next place, it would be desirable to get the vessel under the influence of steam as quickly as possible on the wind subsiding, but from the adjustment required for the getting this steam-engine into the long-boat, too much time would be taken in the preparation; I do not think that the plan would answer so well.

Martis, 20° *die Martii*, 1832.

THOMAS HYDE VILLIERS, ESQ., IN THE CHAIR.

Lieutenant *J. H. Johnston*, R. N., Re-examined.

Lt. *J. H. Johnston*, R. N. 20 March 1832.

1725. HAVE you directed your attention to the navigation between Bombay and Suez by steam-vessels?—I have. Early in 1803 I printed a prospectus, advocating that route for a communication with England.

1726. At what annual expense do you conceive a monthly communication between those places could be maintained?—From about 45,000 *l.* to 50,000 *l.* a year; but to accomplish it at such an expense it would be necessary to enter into new arrangements. Under existing circumstances it could not be done.

1727. Describe what you conceive would be the proper arrangements?—I think it would be desirable to build vessels in England; they could be constructed of lighter materials, and at a cheaper rate than they could be built in Bombay. They would perhaps not last so long, but they would have greater buoyancy and more speed from the lightness of the materials, and they would in the end be less expensive, since within an equal time they would perform a greater distance.

1728. Do you believe it would answer to individuals to establish a communication on that plan?—I think it would ultimately pay as a mercantile speculation, but it must be well established before any returns could be expected.

1729. Do you not conceive it would be necessary to make some change in the law by which the postage of letters to India is at present regulated, in order to make it answer as a private speculation?—I think a privilege of charging postage might be granted; persons should not however be constrained to send their letters and incur postage by that route; but if it were optional, I think a great number of letters would be sent, though certainly not nearly so many as some statements exhibit. I believe the principal returns might be expected from the conveyance of passengers and packages. Under the present arrangement, communication is made with considerable difficulty. The depôts for coal are at too great a distance from each other, and the only vessel employed on that service, the Hugh Lindsay, when she leaves Bombay, is so overloaded, that her speed is considerably reduced. To establish communication advantageously, it would be desirable to have a vessel capable of carrying not more than seven or eight days' coals, with stations at a distance in no case exceeding 800 or 1,000 miles. The first station at Ashtola, a distance of about 600 miles from Bombay; the second at Curia Muria, 735 miles from the latter place; the third at Babel Mandel, 766 miles from Curia Muria; the fourth at Judda, about 600 miles from Babel Mandel. With such an arrangement, no depôt would be required at Cosseir; and if at each of these stations a hulk of 600 or 700 or 1,000 tons were moored as a coal depôt, a few hours only would be required to replenish the fuel, clean the boilers, and sweep the flues. In the Enterprise, on the voyage to India, this operation was frequently performed in six hours from the time of stopping the engine until it was started again; much time would be economised by such an arrangement, the coal would be subjected to less waste, and would be consumed on an average at from 4 *l.* 10 *s.* to 5 *l.* per ton, and probably at 6 *s.* 6 *d.* or 7 *s.* per mile. The term of the voyage from Bombay to Cosseir, or to return, would average about 22 days. The vessels should be 350 tons, propelled by engines of the united power of 120 horses. The station at Ashtola is only intended for convenience when making a passage against monsoon with a fair wind or in moderate weather. The direct course between Curia Muria and Bombay must be pursued.

1730. How would British trade with India be effected by a ship canal, uniting the Red Sea with the Mediterranean?—I think not materially; as respects the

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conveyance of merchandise to Great Britain, voyages would generally be longer by such a route to any of the British ports than by the Cape of Good Hope.

1731. Why so?—The passage up the Red Sea is generally tedious, and during nine months of the year, between Cosseir and Suez, the northerly winds blow with considerable violence. The voyage from that part of the Mediterranean with which the canal would communicate would also be a tedious one to the coasts of England.

1732. Could not the vessels be towed by steam-vessels?—They might for a certain distance within the Red Sea.

1733. Would not that remove the difficulty?—I think not entirely; during the whole of the south-west monsoon, the voyage to the Red Sea would be very much protracted.

1734. But in other seasons might not the trade be carried on by means of a ship canal without any material delay?—In the favourable season during the north-east monsoon, the passage might be made quickly.

1735. How long does the north-east monsoon last?—From October to April.

1736. Do you not conceive then, that during those months from October to February, it would be practicable to carry on the trade of this country with India by means of a ship canal across the isthmus?—That portion of it which proceeds from Bombay might reach England during those months in five or six weeks' less time than by the route of the Cape of Good Hope; but I think that British trade would be likely to suffer by such a communication, from the advantages that would be given to other nations, if the canal were not exclusively for the use of British shipping.

1737. Has your attention been directed to the interior navigation of India by steam-vessels?—It has. By desire of Lord William Bentinck, immediately on his arrival in India, I reported on the practicability of navigating the Ganges by steam-vessels, and afterwards made an experimental voyage, the result of which was satisfactory. The Précis which I printed for the information of the Court of Directors, and of which this is a copy, contained a summary of the different voyages that have been made by steam-vessels on the Ganges.

1738. Do you consider that there are any articles, hitherto unattainable in the remote provinces of the empire, in consequence of their perishable nature, which might be brought into consumption by means of the introduction of steam navigation in the Ganges?—I believe there are many articles of that description.

1739. Will you state what they are?—Almost all the eatables which are sent from Europe would be conveyed to the Upper Provinces in a state of high preservation; their arrival in a fit state for consumption has hitherto been very precarious.

1740. Will you specify some of the articles?—Cheeses, hams, preserves of different descriptions, and beer, sadlery, stationery, hats, silks, and many other articles which in that climate sustain injury from a protracted voyage. The consumption of all articles of import in India would be much increased by a ready and expeditious means of conveyance to the Upper Provinces; the quicker returns to the merchant would much more than compensate for a small increase of freight on the most bulky articles; on small and light packages the freight would be less in a steam-vessel than the present charge of Dawk Bhangy.

1741. Is the consumption of beer extensive?—Yes, it is very considerable.

1742. Can you state what it is?—I cannot.

1743. Is it consumed by the natives?—No; by Europeans and the descendants of Europeans.

1744. Is it taken out from England?—Yes.

1745. Do they grow hops in India?—No; beer is not made in India.

1746. Do you conceive that steam navigation might be made applicable in the silk, the opium, or the Indigo trade, for the purposes of conveyance?—I think when steam-vessels are established on the river, advantage will be taken of them to convey those goods; but steam-vessels are not required so much for the conveyance of goods from up the country down the stream, as from Calcutta to the interior. Being established, they would be employed for those purposes, but their advantage over the common country boats in descending the stream would not be very great.

1747. What is the amount of the government demand for water-carriage?—I should suppose to the extent of between 30,000*l.* and 40,000*l.* a year, exclusive of the expense of escort for treasure.

1748. On the rivers or by sea?—On the rivers.

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1749. How has that been usually supplied?—By means of the native boats.

1750. What is the difference between the expense of a native boat and a steam-boat?—The expense of a steam-boat would be somewhat greater than that of a native boat; the saving would be in the time that is occupied.

1751. Will steam navigation on the whole reduce the pecuniary expense of the government for water-carriage?—I think it will very considerably reduce the expense, by reducing the quantity of tonnage required.

1752. Have you formed any estimate of what extent that reduction might be carried to?—It is impossible for me to form an estimate of that nature, not being aware of the expenses of the government for their depôts of stores, which with the means of rapid transit might be dispensed with, nor of the extent of the reduction that may be made in the strength of the army from the additional value that would be given to the armed force of the empire by such locomotive means at command.

1753. Have you been employed since you returned to Europe in examining the boats used for the navigation of the Rhine?—I have been on the Rhine, the Rhone, the Seine and the Soane, and I have examined the boats on those four rivers.

1754. Did you find any that would answer for river navigation in India?—None that could be taken as models for the construction of boats for the India rivers. The boats on the rivers on the Continent draw more water than is admissible for the navigation of India, which must be limited as nearly as possible to two feet.

1755. Is that the only difference between the river navigation of the continent of Europe, and that which is proposed for the rivers of India?—The Rhine and the Seine admit of boats of considerably greater draught than could possibly navigate on any of the rivers of India with advantage. In the Rhone they have endeavoured to construct boats of the lightest draught, but the draught has not been reduced under three feet, in boats carrying 30 or 40 tons of cargo. The navigation of the Rhone approaches more nearly to the rivers of India than any other river of the Continent; its currents fully equal, if they do not exceed, in rapidity those of the Ganges, and the difficulties are of a similar nature generally, and in some instances greater than those of the Ganges, arising from the shoals in the Rhone being generally of hard stones and detached rocks, whilst those in the Ganges are of accumulated sand, loose and easily dispersed. On the Soane, boats of very light draught are employed, the draught not exceeding 18 or 20 inches, but their capacity and their speed are also very small. On the Soane, also, steam-boats are employed to tow cargo boats in the same manner as is proposed for the rivers of India, but their speed does not exceed five miles per hour.

1756. Is it contemplated that private individuals or private companies will engage in the steam navigation of the rivers of India?—I believe after steam navigation shall have been well established by the government, it will be found so profitable that private individuals will be glad to embark in it, and to supply the government demand, a measure which I consider will be advantageous both to the government and to individuals.

1757. Are there now steam-vessels belonging to private companies in India?—There are four steam-vessels.

1758. Do they yield a profit or pay their expenses?—No, they do not do either.

1759. To what do you attribute that?—To the heavy expenses attending the repairs of machinery, and the delay in effecting those repairs.

1760. What are the causes of that heavy expense?—The high price of mechanical labour, and the want of efficient establishments for effecting such repairs.

1761. Do European mechanics who go out obtain very high wages for their labour?—Europeans are not capable of labouring in India; they can only superintend. The climate would destroy them in a short time were they under the necessity of earning their livelihood by bodily labour; those who are employed as superintendents generally receive very high salaries.

1762. Does the institution of castes among the natives contribute to increase the expense of mechanical labour?—In a certain degree it does.

1763. In what way?—The different castes of natives observe a great many holidays, which interfere very much with their labour; they also are contented with such simple food and little raiment, that the slightest circumstance is an inducement to them to neglect their labour.

1764. Do you mean by that they are indifferent what money they make?—Yes, they seldom save money, and care not to earn beyond their necessities; but they will exact the highest price they can obtain for the small labour they give; the strongest persuasion will scarcely induce the labourer to extraordinary exertion, and to the offer of double wages to work beyond the usual hours he will in general not readily consent; or if it rains hard he will not attend his work, neither will he willingly quit his meal, nor forego his rest, for money.

1765. Do persons of different castes working together observe distinct holidays?—Different castes seldom work together; they are found working in the same factories, and each observes the holidays of the other as well as his own. The Mussulman observes his own holiday and those of the Hindoo, and the Hindoo his own and those of the Mussulman also, and both are ready to observe those of the Christian. There are other causes which in Calcutta contribute to the expense of mechanical labour, arising from the great distance at which most of the workmen live from the factories at which they are employed, many of them residing at a distance of 8 or 10 miles, so that they seldom arrive at their work until nine o'clock in the morning, and quit it at four in the evening; this in Calcutta is considered a day's work. Having come so great a distance, they are fatigued when they arrive where their duties are to be performed; and one reason of their living at such a distance from their employers is to escape the town duties which are levied on provisions. I have been speaking of the labourers about Calcutta, and within metropolitan influence.

1766. How do you consider that the difficulty arising from that expense may be overcome?—By giving encouragement to and by employing the Indo-British, commonly called the half-caste population.

1767. What do you mean by giving encouragement to them?—By training them to mechanics, by the establishment of societies for apprenticing them. There is an Apprenticing Society and a Marine School Society instituted by Mr. Lloyd, but the funds are not very extensive, depending on voluntary contributions, and all the encouragement is not given to the half-caste population which might be by the European tradespeople.

1768. What is the general employment of the Indo-British, commonly called the half-caste population?—They generally employ themselves as indigo planters, as assistants in factories, in cotton, sugar, and indigo plantations, and principally as writers in the public offices, and in the offices of the European merchants.

1769. Are they better mechanics than the whole-caste people?—But few of them have ever been induced to apply themselves to mechanics, but those who have done so have discovered considerable ability, and may be considered as nearly equal to Europeans, both in the quantity and the quality of their work. Where they have been prevailed upon to apprentice themselves to handicrafts, they have given general satisfaction to their masters; and the reason assigned to me by some of the European tradespeople in Calcutta for not engaging half-caste lads as apprentices was, that when they had acquired a knowledge of the craft they would supersede them in their business; several instances of such having been the case, were cited to me both in Madras and Calcutta; and I am induced to believe that the half-caste population might be brought forward as mechanics with very great advantage, from the reports and the communications which have been made to me of the government school of artificers established at Madras.

1770. Have they any mechanics' institutions established at Calcutta?—They have not at present any; but a short time before I left Calcutta I submitted a proposal to the Governor-General for the establishment of a school for engineers, of which his Lordship approved, but deferred acting upon it until the result of my mission to the Court of Directors should be known; the government however sanctioned my apprenticing to one of the engineers two lads selected from the marine boys; of these, since my arrival in England, I have had a most satisfactory report from the engineer, who states that they can drive the engines.

1771. Do you consider, in consequence of the difficulties and expenses to which you have adverted, that if steam navigation is much extended in the rivers of India, on account of government, it will be necessary for government to maintain large and expensive establishments for that purpose?—No, I do not; I believe that if the native population are trained to mechanical labour, in a very short time machinery may not only be repaired, but be manufactured, in India at nearly as cheap a rate as it can be in England. The new Mint which has lately been established must in the course of a few years contribute very materially to the facilities of the general repairs of machinery.

1772. Do you consider that the natives of India are disposed to avail themselves of steam navigation for the purposes of commerce or of conveyance for their persons

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or goods?—I think that many of the natives will be induced to take advantage of the opportunities that would be offered by the steam vessels of ascending the rivers to the different stations, and that they will find their advantage in conveying their treasure by those means.

1773. Do you know anything of the coal which is to be found in the Persian Gulf?—I have not seen any of that coal; I have heard it is of a very indifferent description, but I suppose, like other coal, it will improve as the shafts are sunk deeper.

1774. Is it not said to be superior to the Cutch or Burdwan coal?—I have not heard that it is.

✓1775. Do you know of any other place except the Persian Gulf, Cutch, or New South Wales, from which coal could be procured?—Coal has lately been extracted from a mine open near Bhaugulpoor, on the river Ganges.

✓1776. How far is that from Burdwan?—Three hundred miles.

1777. Is that found to be of good quality?—I have received a report upon that coal, and it is now before some persons who are conversant with the nature of coal. It has been described by Mr. Ward, the Resident at Bhaugulpoor, and from the description, I should suppose it was equal to the Burdwan coal, and as the first quantity has been taken from the surface, we may hope, as we proceed deeper, the quality will improve.

1778. Do you know whether any coal is to be found in Madras or Ceylon?—I have heard it surmised that there is coal in Ceylon. I have not heard of any in Madras. In Bengal there is abundance of coal on both sides of the river.

✓1779. Are you not aware, notwithstanding the abundance of coal said to exist in Bengal, that it has been more cheap to send out coal from this country to Bombay, than to obtain it from Bengal?—It arises from this circumstance, that the demand for coal at Bombay has hitherto been limited to a quantity which has not exceeded that which ships are obliged to carry out as ballast, and which they therefore can afford to deliver at a lower price than coal could be conveyed to Bombay for, paying freight from Calcutta.

✓1780. Do you conceive that when the demand is extended, it would become preferable to consume the coal of Bengal?—It is a matter which requires some consideration. There is an advantage in sending coal from England. The best English coal is, in proportion of strength, to the best Bengal coal, as five to three; and beyond the price at which it would be supplied, there would be considerable advantage in the weight that a steam-vessel would be obliged to embark to perform a voyage of a given distance.

1781. Is there coal in China?—I have heard that there is, but I believe it is of a very inferior quality; what has hitherto been produced in China is very slaty.

1782. Is there coal at Singapore and Malacca?—No coal has been extracted there. The coal at Singapore and Malacca has generally been brought from New South Wales.

1783. Is there coal in the Burman empire?—It has not been extracted. There is known to be coal in the Burman empire.

✓1784. Is it known of what quality?—Of a very good quality, judging from the coal found in Assan.

✓1785. Is the coal of Assan within our territories?—Yes.

✓1786. Why has not that been worked?—The expense of conveying it to the boats was found by Mr. Scott to be greater than wood could be procured for, as wood is there in great abundance, and is excellent for steam purposes. The only objection to the use of wood is the space which it occupies in the vessel.

1787. Is there supposed to be coal in the Tenasserim provinces which have recently been ceded to the British Government?—I am not certain there is coal, but I think coal would be found on some of the hills. I discovered black slate much resembling coal in such situations.

1788. What do you consider a steam-boat may be navigated for per month, of the size of those which are at present employed in the service of the government; take, for example, the Enterprise?—The Enterprise's monthly expenses are now about 3,000 rupees.

1789. Including fuel?—No; without fuel. The expense of fuel depends entirely on the voyages that are performed, the distance she has to go, and whether it is necessary to take in coal at a distant port.

1790. Three thousand rupees a month is altogether exclusive of fuel?—Yes.

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1791. Is not fuel the heaviest article of expense?—Yes, it is. I can produce some very satisfactory statements on the subject of the expenses of the different steam vessels, which I submitted to the government of India, in order to reduce the expenses, and to show that the services which the steam vessels had performed were quite equal to the expenses they had incurred.

1792. Can you say what the expense of coal is per mile for the Enterprise?—Coal is now delivered in Bengal at six annas per maund, it was eight annas, but it was reduced at the last contract, and is now at six annas the maund, that is, 9 *d.* a bushel, and the consumption is about two bushels a mile, or about 1 *s.* 6 *d.* The consumption of coal taken in at Calcutta is 1 *s.* 6 *d.* to 2 *s.* per mile, but if it is taken in at Penang, or the coast of Tenasserim, the expense is more than double.

[The witness handed in some books, containing a statement of the expenses of the different steam vessels employed by the government in India.]

Sabbati, 24° die Martii, 1832.

THOMAS HYDE VILLIERS, ESQ., IN THE CHAIR.

Thomas Bracken, Esq., called in; and Examined.

Thomas Bracken, Esq.

24 March 1832.

1793. YOU are a Partner in the house of Alexander and Company, in Calcutta, are you not?—I am.

1794. How do you reconcile the fact of the great increase of trade which has taken place since the last charter, with the predictions made by many persons of considerable information that no such increase could possibly take place?—I think it originated, in a great measure, from the persons who gave their evidence on that occasion not being personally acquainted with commercial matters; they were almost all gentlemen in high judicial or revenue situations, and not very conversant with the nature of commerce. I think there was some apprehension also on the minds of those persons, that if a trade by individuals was carried on to any great extent in India, it would be followed by a great introduction of Europeans, and that the Europeans being in India would lead to the expression of great doubts on the policy of the present system of government in that country.

1795. Is the consumption of British manufactures confined to any particular class of the natives, or is there any prejudice from religious scruples in their minds against the use or wear of any articles of that description?—No, I do not think there is the slightest objection on the part of any native in India to use articles of British manufacture. The only check there has ever been has been from the want of means to purchase them, not from any prejudices against the use of them; on the contrary, many articles which might be supposed to be entirely excluded by their prejudices, they use to a great extent. I allude particularly to liquors, which in Calcutta are now consumed in large quantities by natives who can afford to purchase them.

1796. By whom are the large exports of cotton to that country chiefly consumed?—Almost entirely by the natives, for the cotton piece-goods are immediately turned into clothes for their own use; the cotton twist is worked up for the same purpose; the lower numbers into the very coarsest kinds of cloth. I do not think the English manufacturers have yet been able to compete in those descriptions.

1797. What prospect is there, in your opinion, of extending the consumption of British manufactures in India?—The great difficulty at present existing to the extension is the difficulty of procuring returns. I think the attention of the Legislature should be directed to every means of improving the condition of the natives of India and its internal resources, so as to enable them to pay for the manufactures of this country. The returns in produce for manufactured goods are now very much less than the importation, and the consequence has been that large bullion remittances are necessary to pay for them.

1798. If the remittances required to be made in this country were attempted to be effected through the agency of private mercantile houses, do you think those houses would, from the smallness of their number in Calcutta, have it in their power to combine and to influence the rate of exchange in a manner prejudicial to the government?—I do not think the number of houses in Calcutta is sufficiently small to

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to produce anything like a combination. There are now, I think, 30 or 40 having different interests, and I do not consider it probable any combination would take place; but if it were to take place, government could always check it by remitting in bullion. They could always have recourse to a bullion level, as a check against a lower exchange.

1799. Do you think it likely there would be such a combination?—I do not see the slightest apprehension of it, there are so many houses, and the interests are so various.

1800. Do you think it more likely, that instead of a combination there would be an active competition among them to supply the remittance?—I think there would be more likely to be a competition than a combination; and, independent of the European houses, there are several native establishments which transact a great portion of the American business. They have all means of remittance at their disposal; one or two did command very large capital. (The Americans do not employ the English houses much, but they employ the natives, in consequence of their doing their business cheaper. These natives constantly take American bills, which they sell to the houses of agency, and it would be within the power of government to purchase those bills also.)

1801. Will you state the origin, and the peculiar features, of the present commercial system in Calcutta?—The commerce of Calcutta was in the hands of a very small number of houses before the opening of the present charter; previous to that time the houses were chiefly formed of gentlemen who had been in the civil and military services, who, finding their habits perhaps better adapted for commercial pursuits, obtained permission to resign their situations, and engage in agency and mercantile business. They had of course a great many friends and acquaintances in their respective services, and from those gentlemen they received their accumulations. They lent them to others, or employed them themselves, for purposes of commerce; they were, in fact, at first the distributors of capital rather than the possessors of it. They made their profit in the usual course of trade, and by the difference of interest in lending and in borrowing money, and by commission. In the course of time, carrying on a successful commerce, many became possessors of large capital, and returned to this country, leaving most part of it there; but the persons who succeeded generally came in without capital of their own, the same system being continued, and those houses became the usual depository of a great portion of the savings and accumulations of the military and civil services in India.

1802. Those savings were, in fact, employed as their capital in trade?—Yes, that was the origin of the houses in question. When there were very few houses of business, very large fortunes were made by some gentlemen in them. After the opening of the trade other houses were established, connected more particularly with Liverpool and the out-ports, and that spread the business a great deal. The older houses have not now the same monopoly, if I may so call it, which they had before.

1803. The houses of agency do now, in fact, carry on three branches of business, agency, banking, and general trading, do they not?—The whole of the houses do not; there is only one house which carries on private banking now; the house to which I belong has had a bank attached to it for 60 or 70 years; we are now the only bankers who issue notes.

1804. Do not the other houses receive deposits, pay drafts, and discount bills?—Yes, they do; but they do not issue bank notes.

1805. You say that some native houses do the business cheaper; what is the nature of the business done, and the charge for agency generally made by the native houses and the English houses respectively?—I think there is a difference of very nearly one-third. The English houses would charge probably two and a half per cent. on the purchase of an investment, and the native would not charge more perhaps than one and three-quarters per cent.

1806. If the native houses are in good credit, and do their business cheaper, will not the greater part of the business ultimately fall into their hands?—It is only a particular branch of business, and is, more strictly speaking, carried on by native brokers rather than native houses, and confined almost exclusively to the American vessels. I do not think there is any other business of this description conducted by natives in Calcutta.

1807. Why do not the Americans make their returns in goods instead of sending

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ing home bills?—It is with bills they provide their cargoes. They are the sellers of bills, and purchase what they want with the proceeds.

1808. What is the nature of the bills with which the Americans trade?—They generally bring out a letter from, perhaps, Messrs. Barings' house, or from Mr. Wiggins, or other houses in the American trade, which state that they will honour bills drawn upon them to a certain amount. A very large amount has been raised by the Americans in that way, probably two or three hundred thousand pounds in the course of a year.

1809. You state that the export trade could be carried to any extent if there was a sufficient return; why then do not the Americans increase their export trade?—It is a subject of consideration of course with an American, whether it is better to make his remittance to Calcutta in bullion, in bills, or in merchandize; one reason why he does not perhaps bring merchandize is, that it is subject to double import duties to that brought by British ships; but they do bring of course sometimes merchandize, and even English merchandize; but the relations of trade between India and America are not the same as between India and England; and there would still be the same difficulty as to returns.

1810. In what articles has the trade much increased since the renewal of the Company's charter?—Principally in cotton manufactures.

1811. If the cotton manufactures were excluded, would there then be an increase?—Yes, even excluding the cotton manufactures, it has increased; but the great increase has been in that branch.

1812. Can you state the amount of the increase, excluding the cotton manufactures?—No, I cannot speak to the exact amount.

1813. Have you seen a recent publication by Mr. Wilson, showing the exports and imports into Calcutta in 1828, and in each year from the commencement of the present charter?—I have.

1814. Does that state that, exclusive of cotton goods, there has been a general increase?—I do not recollect whether he enters into that detail: the impression upon my mind is, that he speaks of a general increase. I cannot at this moment say whether he speaks to particular articles which have increased or decreased; but of course there have been fluctuations.

1815. Is there much difference between the price of cotton goods in 1813-14, when the charter was renewed, and the present time?—They are very much cheaper now, owing to the influence of machinery in this country.

1816. If they had continued at the price at which they were when the evidence was taken before the Parliamentary Committees of 1812, could they have been introduced to any great extent into India?—I think the means of purchase would have been the only check to their consumption.

1817. The question refers to their comparison with Indian manufactures; could they have been introduced in competition with those manufactures, if the price had not fallen in a very great degree?—Perhaps not; but I conceive that the manufacturing power of this country was such as ought to have led people to suppose that it would, if there had been a new market, have had the effect of reducing prices.

1818. Do you think that any of those individuals who at that time gave evidence could have foreseen the extraordinary fall which has since taken place in the prices of all cotton goods?—I think that a person at that time should have given his opinion on the general principle, that all trade would find its level; that there was no necessity for preventing persons carrying on the trade, if there was no chance of English manufactures falling in price, or lower than native manufactures, for then of course there would have been no increased consumption; but it was a thing that should have been left to the course of trade: and I think that the evidence then delivered did not go so much upon the cheapness of production here, as that there was in India among the inhabitants a decided objection to use English manufactures.

1819. Do you think that there is any chance of the native houses of agency in Calcutta, engrossing from the lowness of their charges the whole of the trade; or were they to greatly increase their trade by lowering their commission, would not the European houses lower theirs, in order to compete with them?—Undoubtedly, if they saw any danger of losing their business from the difference of the rates.

1820. In the answer you have returned to the circular of the Indian Board, you express this opinion: "I have not taken into consideration remittances *viâ* Canton, because I doubt the policy of the Indian government relying on the China trade

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trade to provide the means, either directly or indirectly, of defraying any part of its territorial expenditure." Why do you doubt the policy of the Indian government relying upon the China trade for providing the means of defraying a part of its territorial expenditure?—Because I think that the East India Company, by having had the monopoly of the China trade, and deriving very considerable profits from that source, have neglected in some degree the economy that they otherwise would have practised in their Indian government.

1821. Have you any doubt that if the China trade was to be thrown open to Europeans, that one of the regular means of effecting remittances from India to Europe would be by consignments of Indian produce to China, and by the investment of the proceeds of such produce in tea for Europe, and by individuals drawing bills upon England for the proceeds of the tea?—I believe that that would be a channel of remittance; but in the way I have taken it, I am supposing that the trade being open between Canton and London, the exports and imports would equalize each other, and that there would be, therefore, nothing due to China by England, but China would still have to pay Calcutta for its opium; and the proceeds of that opium (the Chinese being great consumers of it, and continuing to consume it), even if all the tea sent was paid by the manufactures of England, would still be available to be returned to Calcutta, or sent on to England in bullion. Whatever facilities opium now affords as a remittance, would still be afforded. It would be only a matter of calculation whether it was better to send the value of it back direct to Calcutta, or to send it on to London.

1822. Do you think that if the monopoly of the opium trade was withdrawn, and the price considerably lowered, there would be a large increase of the sale of opium in China?—I believe a reduction of the price of opium, Bengal opium, would certainly lead to increased consumption; but in consequence of the Malwa opium now going in such large quantities to Canton, I have great doubts whether the Calcutta opium will extend so greatly as might have been expected. An impulse has been given to the Malwa trade, which I think is calculated to check very much the opium trade in Bengal.

1823. Although large consignments of Malwa opium are made to China, will not the government of India be able, from the low price at which they can manufacture the Bengal opium, to continue to realize a large revenue from it?—Unquestionably the present system produces a very large revenue to the government; but I think that revenue is likely to be interfered with by the competition of Malwa opium.

1824. Has not the Malwa opium coming into the market occasioned a great fall in the price of opium, and a large increase of consumption in China?—The increase of consumption I attribute entirely to the fall in price.

1825. Do you think that there would be a further increase of consumption of opium in China, if, by removing the monopoly, the price was to be still further reduced?—Yes, I quite concur in that view.

1826. Would not every measure having a tendency to open a market for the produce of India, assist in enabling that country to effect the annual remittance of nearly three millions sterling required to be made to this country?—Yes; any means which can be devised to find a market for the produce of India in any quarter, I conceive, will improve the powers of remittance to that extent.

1827. Do you think that if the China trade were thrown open to Europeans, and the opium monopoly discontinued, it would present a channel for regularly effecting a large amount of remittance from India to Europe?—I think it certainly would.

1828. Inasmuch as it would open a steady market for a large amount of one of the staple productions of India, would it not be beneficial to the inhabitants of India, by lightening the burthen of making remittances to this country?—It would, unquestionably.

1829. Are you aware that they are beginning to grow opium to a large extent in Java?—I saw that stated in the evidence, I think, of Mr. Deane, who was examined about a year ago; but I have no personal knowledge of Java.

1830. Are you aware that the consumption of Turkey opium still continues to increase?—That is, I believe, also increasing; but not at all to the extent of the Malwa opium.

1831. Is it your opinion that Malwa opium can be grown cheaper than Bengal?—I believe not so cheap, nor so good.

1832. Would

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1832. Would it be necessary for government to take off all taxation on the Bengal opium to allow it to compete with the Malwa opium?—No, not all taxation, I think if they were to substitute an excise or license, they might still derive a considerable revenue, and it might be shipped so as to meet the Malwa opium.

1833. Have you made any calculation of the revenue the government might derive from opium in that way?—No, I never entered into the details; but it has struck me, in consequence of the great fall in the Bengal opium, which has already affected the revenue, with the chances of a great supply of Malwa opium still continuing, that it would be necessary to adopt some measure in Bengal for that purpose; and I believe Lord William Bentinck had in contemplation the substitution of either a transit or an excise duty on opium, instead of monopolizing the growth of it.

1834. Would it not be difficult to prevent smuggling in opium, owing to its being valuable in comparison to its bulk?—I think the same establishment that is used for the purpose of checking smuggling now, might be continued at the same expense. I do not see myself any obstacle to the prevention of smuggling, arising from any difference as to whether it should be monopoly or excise.

1835. Do you think it would be necessary to have an increased establishment to prevent smuggling to a great extent?—I think not; but my opinion is only that of a person who has given a general attention to the subject.

1836. If any country, such as Java for instance, can raise opium at as cheap a rate as Bengal, and allows it to be exported to China free of duty, would not such opium engross the opium trade, and drive the Bengal opium out of the market?—If the cost of production in Java be less than in Bengal.

1837. Will it not, if it be equal, but not subject previous to exportation to the payment of any duty, and free from a monopoly?—If it comes to the consumer at a cheaper price, of course; but I am not at all aware of the price of opium in Java.

1838. Have there been twist mills established lately in India?—There have.

1839. What is your opinion as to the consequence likely ultimately to result from them?—I have very great doubt whether they will be able to compete with the cotton mills in England.

1840. Upon what grounds do you entertain such a doubt?—One reason is, that there is great difficulty at Calcutta at present in repairing the machinery employed, and any accident happening to it is likely to stop the whole. The cotton twist that has already been made at those mills of corresponding numbers with those sent out from this country, has not I understand been so much liked by the natives as the English: it bears a less value than the corresponding numbers from England. It may be a matter of fancy, but there is a prejudice in favour of that which comes from England.

1841. Is it likely that considerable establishments, such as foundries and others, will be set up in Bengal to meet the demands for machinery, which is now sent out to a large extent from this country?—Yes, it is no doubt for repairing machinery; I speak to that point with some degree of certainty; for a gentleman of the Madras civil service, Mr. Heath, who came home to this country, but is now returned to India, and who is connected with the house to which I belong, has set up a foundery at Porto Novo; and by a recent account which I have received, I am informed it has been just brought into operation, and that the iron cast there has been found to be of the very best possible description.

1842. Mr. Heath has gone to Madras with a monopoly given to him to a certain extent for the remainder of the present charter?—Yes.

1843. You state that the iron he makes proves to be good?—Yes; I saw an account very lately published of his attempts. We had intended at one time to establish Mr. Heath at Burdwan, immediately contiguous to our collieries, as there is a great quantity of iron ore in the vicinity, and the facility of having fuel on the spot seemed a great advantage; but Mr. Heath himself thought that the quality of the iron ore at Porto Novo was better than that at Burdwan, and there was a great supply of wood at the former place, and wood is preferable to coal for the manufacture of iron.

1844. Have you any account which shows the price at which he can manufacture iron which will bear a comparison with the iron from this country?—Much cheaper than the cast-iron sent from this country.

1845. He also expects to make steel equal in quality to Swedish steel, does he not?—He does; he has already, I believe, made knives and scissors, which have been considered by professional persons here equal to any from Sheffield.

1846. Do you recommend that he should manufacture the iron at his own foundery, or send it to Calcutta to be manufactured?—I rather think that he will find it better to send his iron to Calcutta.

1847. You have a water navigation up to Burdwan, have you not?—Not at all times of the year; for about four months in the year it is navigable to boats of the largest size.

1848. Are you aware of the vast and extensive establishments which exist at Glasgow, Manchester, and the neighbourhood of other manufacturing towns, for the sole purpose of making machinery, and the extreme nicety in the manufacture of it, upon which the perfection of cotton, silk and other goods made by it depends?—I am quite aware of the necessity of the extreme delicacy of the work; but I am not personally acquainted with the processes of making machinery.

1849. Do you think it probable that large manufactories will be established at Calcutta or other parts of India for the sole purpose of making machinery of a highly-finished description?—I think that will depend in a great measure upon the success of the Gloucester mills. Parties at present are scarcely likely to venture on such establishments, till they see whether the making of cotton twist or piece-goods in India becomes a profitable speculation or not. The Gloucester mills have a foundery attached to them.

1850. Will not much depend upon the quality of the cotton grown in India? Is not the cotton grown there of an inferior quality to that which is principally used in the manufactures of this country?—Unquestionably; but cotton may come from America to India; it has come in small quantities, and the cotton of the country has improved in some degree, and may improve more.

1851. Where is it in India that the wootz is principally manufactured?—On the coast.

1852. On what part of the coast?—I believe at Porto Novo; and somewhere on the Godavery there are native manufactories, but I am not quite certain as to the place.

✓1853. What is the extent of the coal-field at Burdwan; has that been ascertained?—No, the limit has never yet been ascertained; it is very extensive, quite extraordinary.

1854. In what direction is the field?—It is working now chiefly east and west; I think the field runs in that direction.

✓1855. What is the extent of the district possessed by the house to which you belong?—We have about four miles. The seam we are now working is very thick, about nine feet.

✓1856. Have you ascertained by a perpendicular shaft how many workable seams there are?—We have passed through a seam of about two feet; it was near the surface, and we did not think it good coal. The seam we are now working is about 90 feet below the surface.

✓1857. Does the seam extend nearly horizontally?—Yes; we have hitherto had no danger from fire-damp.

✓1858. How do you get rid of the water?—We have a small steam-engine there; it pumps the galleries out in about half an hour; it is principally rain-water.

✓1859. Has the coal proved good for all purposes in the manufacture of iron?—Not so good as English coal; the best kind of English coal I think better.

✓1860. Have you ever made coke?—We have; but it has been with difficulty. A gentleman more conversant than I am with the actual qualities of coal, gave it as his opinion that we should, by going a little lower, get a quality equal to any in England.

1861. Is it a cakey coal?—No, it burns to an ash.

1862. Did you ever turn your attention to the means of getting coal from New South Wales?—No, never.

✓1863. Do you think that has attracted attention in Calcutta?—No, not at all. We have another coal-field, nearer Calcutta, on the banks of the Hooghly. We have lately established a sugar manufactory on the West India process, and we found a vein of coal near the spot.

✓1864. How far from Calcutta?—It is at a place called Merzipore, about 40 miles from Calcutta.

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1865. What is the thickness of the seam?—That I am not acquainted with with certainty; it is about two feet, I think.

1866. How near the surface is it?—Close to the surface.

1867. Does the coal extend over a considerable tract of country in the other place?—Very considerable; there is a chain of hills and forests, which I have no doubt connects it with the new mine, though they are 150 or 200 miles apart.

1868. In the event of any great demand for coal for the working of steam-boats or steam-engines, would it be possible to improve the water navigation to bring it at a cheap cost to Calcutta?—If the coal-field I have latterly alluded to be as good as that we have worked for some time, there is a water conveyance, as it is on the Hooghly, which can be navigated at all seasons of the year; but I have heard of it only lately, and cannot speak to it particularly. In erecting the sugar-mills and in turning up some of the soil, they found surface coal appearing, which led to further inquiries.

1869. You have stated that there are about 30 or 40 mercantile houses now in Calcutta; how many of them do you suppose government could safely have bills on to a considerable extent, without having the security of goods?—I think there are very few that they could not; and there is little or no distinction between the credit of houses which have been more recently established, and of those which have been established for a longer period.

1870. Do you think there are 30 houses whose bills could be taken prudently if offered?—Perhaps from 20 to 25.

1871. Without any security but their own credit?—Yes; trade in all times and places involves some risk, but not more there than elsewhere.

1872. Suppose that the government found there was some difficulty in procuring from the mercantile community the bills they required, or that there was a combination among the merchants, how would they, if they were not previously prepared for such a case, get bullion sufficient into their own hands to meet their wants?—I conceive they must have the bullion in their possession in order to buy the bills; therefore that if they could not get bills on terms they might think advantageous, they would remit the bullion.

1873. That is supposing government to pay for the bills in bullion?—Yes.

1874. If the authorities at home were to draw bills on the Indian treasuries, and were to dispose of those bills in the English market, as one means of facilitating the remittances from India to England, do you think such a mode of remittance could be made use of to any considerable extent?—I think that if the restrictions were taken off the resort to and residence of Europeans in India, it is probable British capital might be transferred to India; in that case they certainly would be able to sell bills on India, as a mode of furnishing that capital in India.

1875. Do you not think that if such a mode of facilitating remittances was to be generally used, capitalists in England would be found to be regular purchasers of the bills, as a means of promoting the trade of individuals, and that it would become a branch of banking?—I think that would be a good deal influenced by the object to which I alluded. I do not think there would be any great demand for bills on India in this country, unless parties were desirous of transferring capital for the purchase of lands or other permanent investment in India.

1876. Is it not probable that individuals who want money in India would have letters of credit, as the Americans have in some instances?—That would depend of course on their calculations how they could do it cheapest; I do not know that in some cases it might not be more advantageous for persons in London to get a bill on the Bengal government than a letter of credit from an agency house; but credits have this advantage, that you do not take up money unless you want it.

1877. Taking the case of a large house like your own, do you not think that if such bills were to be had from the Company for money, they would become a regular article of traffic?—Unquestionably, for absolute remittances I think they would; they would have a general superiority in the market, from the credit of the Company.

1878. Is it your opinion that the indigo trade to Europe will much increase?—I do not think it will increase much beyond its present amount, unless there is any great increase of manufactures in this country, then indigo will become of course more in demand; but I think at present the supply of indigo is rather above the demand.

1879. Is not the Bengal indigo infinitely cheaper than the South American

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indigo?—Undoubtedly; at the present prices, Bengal indigo will drive all others out of the market.

1880. Can the growers of indigo in Bengal afford to grow it at the price it is now at in this country?—I think the better description of factories can, even at the present prices; but it will only just pay them. It will not give any profit to an intermediate person; it will only pay the planter himself.

1881. You have given an opinion upon the silk trade in your letter to the Board of Control; can you say why individuals have not established factories in places where the Company have none?—The silk trade depends upon where the mulberry tree will grow. I have not a direct knowledge of the whole country, but I think the growth is confined to certain parts of Bengal.

1882. You think that the Company have established factories in every situation where it will grow?—Yes, in every eligible situation they have a large tract of country under the influence of their silk agents. I do not know where individuals could establish silk filatures without coming into competition with the Company.

1883. If the Company were to cease producing silk themselves, and were to offer to let their establishments, do you think they could find capitalists willing to take them, to pursue the silk trade as a business?—I have no doubt there would be persons enter into the silk trade; whether they would take the Company's filatures I cannot state, for the Company have built more expensive filatures than they might wish to purchase.

1884. Take them at rents equal to their value?—The Company's filatures are on a handsomer scale of building than a private merchant might think necessary; therefore, if the Company expect interest upon their outlay, that would perhaps stand in the way; but if the rent was such as a private merchant would be able to give, I think there would be no difficulty.

1885. Take it on the principle of an establishment being to be bought at a less cost than that which will remunerate the original undertakers?—The Company's agents live in very splendid houses, which cost a great deal of money. I have a brother in the service, who is acting commercial resident at Jungypore, and the house he lives in is positively a palace.

1886. You think that the establishments in which the Company conduct their silk business, are upon such a scale of magnificence as would be ruinous to individuals if they attempted conducting their business in a similar manner?—I do not think that any private merchant going into the interior to engage in the silk trade would think of erecting the sort of houses which the present commercial residents live in.

1887. If the Company were to withdraw from the business, have you any doubt that individuals would pursue it lucratively?—I think that the price of silk might be very much reduced by private competition and private economy, and that the silk trade would be greatly increased.

1888. Within how many years is it that no impediments have been thrown in the way of individuals going out to India to pursue the silk business?—I recollect a case about five or six years ago, or longer than that, of a gentleman not being able to go out to India in consequence of its being supposed he was going to embark in the silk trade; but that is an individual case. Other gentlemen have gone out for that purpose, but have returned to England, finding they could make nothing of it.

1889. Must not the circumstance, that only a few years have elapsed since impediments have ceased to be offered to individuals going to India, be considered one of the reasons why they have not engaged in the silk trade?—I think it may have prevented other persons going out.

1890. It is acknowledged at present that the Company's silk is better than that imported by individuals?—Unquestionably.

1891. Do you think there is any danger of its deteriorating, if it fell into the hands of individuals?—I think not; the price depending upon the care which the individual exercises in the production.

1892. Has it not often happened that quantity, instead of quality, has been the great object of speculation?—No; I am not aware that that is the ordinary principle in any mercantile speculation. In silk, too, I consider the quality of great importance.

1893. What do you think would have been the effect in this country on the state of the manufactures of cotton or woollen, if the government had engaged in them;

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do you think it likely that those manufactures would be in a state of greater perfection than they are now, when they have been left entirely to the enterprise of individuals?—I am of opinion that all government interference is prejudicial. I do not think that a government can devote sufficient attention to such concerns.

1894. With regard to the trade of Calcutta with the East Indian Archipelago, can you state the present amount of that trade, and whether it is susceptible of any increase?—I cannot state its amount without reference to documents. I do not think there is any increase likely to take place between Calcutta and the Archipelago; it is likely rather to fall off, because there is a direct communication between England and those ports.

1895. Of what did the exports from Calcutta consist?—They used to consist of British manufactures sometimes, and the lower description of Indian cloths went down to Java in considerable quantities, but those are all getting intercepted by the British manufactures; there was also opium.

1896. Do you think, from what you know of the state of the native manufactures of China, there is a prospect of the British manufactures entirely superseding them, either by means of a licit or an illicit trade?—I have no doubt that the British manufactures would drive the China manufactures, or a great portion of them, out of the market, if greater facilities were afforded to persons trading there. In the article of cotton twist sent out to China, there has been a growing demand, and one proof of its being very acceptable to the consumers is, that the Chinese spinners have become very jealous of it, and have tried to destroy it wherever they can find it.

1897. If the British were allowed freely to navigate those seas, have you any doubt that a considerable trade in British manufactures would be carried on, whether the government allowed it or not?—I believe the Chinese are a very commercial nation, and that, in spite of obstacles presented by their government, trade would be carried on.

1898. Is it not peculiarly a weak and corrupt government, and unable to enforce its fiscal regulations?—Judging from the effects of its prohibitions thundered out against the introduction of opium, I conceive that is the case. There is a great contradiction between its principle and its practice.

1899. Why have not the Americans, who are free, pushed this commerce to the large extent to which you think it might be pushed by the English?—I believe that the Americans have pushed it to a very considerable extent, and to an extent to our disadvantage.

1900. Are you not aware that the American trade has of late years been decreasing?—Yes; but then I attribute that to the cessation of hostilities in a great measure. At one time the Americans had the whole of the trade; when we were at war with France and the Continent, the Americans carried on the whole trade between Europe and China.

1901. Are you aware whether the Americans trade to any other port besides Canton?—I think that some of their ships have been to the northward, but I am not quite sure.

1902. Have they traded with any success?—I cannot say; I merely infer that they must trade successfully, for there are American houses at Canton possessed of very large capitals.

1903. Must not this enter into one of the reasons why the British can carry it on better than the Americans, that if the present prohibitions were removed, the greatest market for tea in the world would be opened to the British, namely, the home market?—Certainly.

1904. Would not that tend to give a lift to the trade?—Certainly.

1905. What amount of trade is carried on between Calcutta and Bancok?—I cannot speak positively, but not much.

1906. Have you ever been connected in any mercantile transactions with the Siamese?—No, our house has not.

1907. Are any metals or minerals imported into Calcutta from Siam?—I rather think there is an importation of tin, and I think copper, to a small extent.

1908. Any of the precious metals?—There has been gold-dust.

1909. Are they jealous of the British intercourse?—I have no direct means of knowing that. We have lately had in Calcutta two large vessels from Cochin China, who came up with cargoes of sugar, but they could not find a market for it, and they returned with their cargoes. These were the first ships I ever saw in

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Calcutta with that flag; they were very anxious to purchase one of the small steam-boats to take back with them.

1910. Supposing all restrictions on the trade with the East to be removed, what do you think would be the principal channels into which the trade with India and China would fall?—I think traders would take out manufactures to India or to China direct. If they took them to India they would there take in opium or cotton for China, and the same vessel might immediately come with a return cargo of tea to this country.

1911. Are not the greatest impediments thrown in the way of a beneficial trade direct between this country and India, in consequence of a direct China trade not being permitted?—The greatest difficulties.

1912. Are you at all acquainted with the local trade of China?—I have never been in China; I only know it as between Calcutta and Canton.

1913. You cannot from personal knowledge give an opinion whether it would be probable that disputes would arise, or whether the trade would go on with facility?—Persons that go from Calcutta to Canton do not appear to create any disputes with the Chinese.

1914. Have not the commercial transactions of Calcutta gradually extended of late years?—Yes, they have very much increased.

1915. In proportion as they have extended, have you observed an increased disposition on the part of the natives to engage in them?—Yes; I think the natives of Calcutta are becoming every day more desirous of entering into commercial speculations.

1916. Do you think, in the present state of the world and of commerce, it is likely that any country like China, if it wished to prohibit intercourse with Europeans, could successfully do so for any long period?—I imagine not. In spite of every restriction the Chinese government might wish to impose, trade would still force its way into China by some channel or other.

1917. Why do you suppose that the Chinese might not impose restrictions in the same manner as the French do, and the Americans have done of late?—The reason I do not think they would do so is, that the greater portion of the Chinese people would find so decided a benefit in getting our manufactures instead of their own, that they would successfully remonstrate with their own government against imposing restrictions, or evade them.

1918. Would there not be equal benefits to the French and Americans, from their having manufactures cheaper?—I believe there is a great body of Americans who object very much to the tariff imposed, and that it is likely to be done away with in consequence of such objection. But national considerations or prejudices not unfrequently oppose correct commercial principles, and the influence also of one portion of a people may deprive another of commercial benefits.

1919. In spite of the difficulties interposed by the Americans, do we not find the means of selling goods or produce in some way, to purchase from them their raw cotton?—I believe the effect of the tariff has been not so destructive of the British manufactures as was contemplated, and that immense quantities find their way there. It is still advantageous to buy them.

1920. If we are able to find produce or manufactures with which to purchase cotton in the United States, is it not probable that we shall find there is some produce or manufactures wherewith we shall be able to purchase the tea of China?—I have no doubt that some manufactures or produce will find their way to China to enable us to purchase the tea.

1921. Is not opium an article which, from its great value in comparison with its bulk, is exceedingly favourable to a smuggling trade?—Exceedingly favourable.

1922. The use of opium having once been established to so great a degree in China, do you think it probable it will ever decline?—No, I conceive the consumption of opium will always increase; it is a taste which is likely to increase the more it is encouraged.

1923. What amount of commercial transactions is carried on by the Americans with Calcutta?—The exact value I cannot of course say, but they have from 15 to 20 ships every year in Calcutta.

1924. Of what does their trade consist?—They generally bring out either bullion or bills, and sometimes manufactures; sometimes British and sometimes their own manufactures; a few odds and ends, small matters to no great amount, but things they produce or manufacture; and they take back indigo and silks, and a great deal of saltpetre.

1925. For

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1925. For what country do they generally clear out on leaving Calcutta?—The greatest proportion for the United States; but sometimes they clear out for the Mediterranean, and sometimes for some of the northern ports of Europe.

1926. Do they clear out for China?—They do not go from Calcutta to China.

1927. Has there not of late years been an increase in the French shipping employed in the indigo trade?—A very considerable increase in the ships under the French flag.

1928. Are you aware whether that is referrible to any other cause than the treaty of navigation between this country and France?—I believe it is principally owing to that treaty the French can purchase their indigo in Calcutta cheaper than they can introduce it from England.

1929. Do the French as well as Americans principally deal with native houses for the purposes of agency?—No, the French deal with French houses chiefly; there are French houses in Calcutta.

1930. Why is it that the native houses are able to do business cheaper?—I can scarcely call them houses, they are rather brokers. There were two natives of Calcutta, one whose name was Ramduloll Day, who is now dead, and who left a very large fortune, having commenced business as a sircar on four or five rupees a month. He left 300,000 *l.* or 400,000 *l.* He was a Hindoo, and was brought up as a clerk or sircar in the house of Messrs. Fairlie and Company. He there picked up habits of business, and became a broker upon his own bottom. By some introduction to the American captains, he got the management of their cargoes. It is usual when a vessel comes to Calcutta to employ a native to find things for the use of the crew, &c.: he began in that way, and the American captains found he could buy their cargoes for them on better terms than they could get them from the established houses, and he consequently engrossed a great part of the American trade with another native, Ram Chunder Mitter, who, I believe, is also lately dead. The Americans will now have to employ Europeans, unless there are other natives who have succeeded the two I have mentioned.

1931. Was Ram Chunder Mitter a Hindoo?—Yes.

1932. Are not the French great consumers of indigo?—Yes, their consumption has lately very much increased.

1933. As this country would not permit the products of India to be brought here in French vessels, the French would not therefore allow the produce of their country to be conveyed in an English vessel; is not that the sole cause of the increase of French shipping which has taken place in that trade, since under the arrangement it became necessary for them to employ some other than British ships in order to fetch their indigo?—I attribute it almost entirely to that cause. The French ships import a great quantity of wine into Calcutta. There is an additional duty however on indigo brought into France *viâ* England.

1934. The export of wine to India appears to be an increasing trade; do you conceive that the consumption is wholly European, and that there is no disposition on the part of the natives to consume wine?—I believe they consume a great quantity of wine in Calcutta, certainly.

1935. Do they elsewhere?—To a certain extent in the interior; but the natives in Calcutta of course, from their being so much more with Europeans, are divested in a much greater degree of their prejudices and habits than others. I heard from a native shopkeeper in Calcutta, who is one of the largest retail shopkeepers, that his customers for wines, and brandy, and beer, were principally natives.

1936. What should you say was the favourite wine among the natives?—Champaigne.

1937. Formerly they did not consume any wine?—Very little, I believe.

1938. Is it not contrary to their religion?—I do not know whether it is contrary to their religion, but it is contrary to their habits; I believe not contrary to their religion. It is not done openly, but when done it is a violation of their custom rather than of their religion.

1939. In your letter to the India Board you state, with regard to the restrictions placed upon the government of India, preventing their making to mercantile houses advances of money, that such restrictions were placed by the Directors; have you any authority for stating that your representation of the mode in which it was done is correct?—Only from what appeared in the examination of Sir Charles Forbes; I have referred to that in the margin, that is my only authority.

1940. Are

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1940. Are you aware that Sir Charles Forbes had no official mode of getting at the facts?—That of course I am not acquainted with; it struck me as a very extraordinary circumstance, as he stated it; and I have no hesitation in repeating that it appeared to me there must be some misapprehension.

Jovis, 29° die Martii, 1832.

THOMAS HYDE VILLIERS, ESQ., IN THE CHAIR.

George G. de H. Larpent, Esq. called in; and Examined.

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1941. DO you mean, by your statement in the paper you have laid before the Committee, that the trade to China should be laid open to the public, or otherwise?—It is taken for granted in the statement, that the China trade is brought under individual management, and thrown open to individual skill and enterprise. I take the amount to be provided for in India for remittance to England at seven millions, and that recourse must be had to a combined operation with China, for the purpose of bringing that sum home. That the machinery which now exists of remitting back the 1,500,000 dollars from China to India would be saved, and that those very dollars would be sent direct from China and placed in London for the purpose of paying the territorial charges here, whoever may govern India.

1942. Is it your opinion that under those circumstances the Company should lose the supply of tea for the home market?—I am not prepared to say that the agency of the Company in the China trade should be altogether dispensed with, but I think that every possible facility should be given to private trade, consistently with the existence of the trade with China not being endangered by the peculiar jealousy of the Chinese; and referring to the exclusion from Japan, a country somewhat similar, I doubt whether the agency of the Company should not be used in the purchase of the teas. The Company's factors might, through the Hong, purchase the tea on a rated allowance per pound or a per-centage; and I have not the least doubt but that the general trade being left entirely free, merchants would purchase the tea of the Company, and that by this mode everything connected with China might be carried on with safety. The only questionable point, in my mind, is the possible collision between the private purchasers and the Chinese sellers of tea, in an entirely open trade.

1943. Your difficulty would be removed by having a body to deal with, a body such as the Hong merchants?—Yes; but with this guard, that a provision should be made in any new Act, that if it were found expedient, in the course of the period fixed for a new charter, to throw open the purchase of teas, even that should be taken away from the Company; because I conceive that a monopoly trade of any kind in the hands of the Company is not justifiable, except on the sole ground of its being dangerous to the existence of the trade itself to remove the restriction.

1944. Were you ever in China?—Never.

1945. You suppose that if there was a free trade, and every individual allowed to trade as he thought proper, there might be a chance of collision with the Chinese, and that through that we might lose the advantages of the trade?—Certainly.

1946. Setting aside the difficulty of collision, are not you of opinion that a powerful body like the Company is more likely to keep the body with which they are obliged to trade, the Hong merchants in China, in order, than scattered individuals coming each with his own cargo, and shifting and dealing merely for his own adventure?—Certainly that is my opinion. In all ordinary trades with ordinary nations, individual enterprise and skill will best accomplish the object; but considering what we have heard and known of the Chinese, and that the evidence is so conflicting, I think it would be extremely desirable to interpose in the purchase of teas a united body like the Canton Factory to negociate with the Hong. This would have a double effect; it would oppose a combined strength to the combination that exists in the Hong, and prevent an undue enhancement of price or excess of charge on the tea; and, above all, it would prevent the adulteration of the article itself. My judgment is formed solely from what I have read, or collected from oral testimony, but we must consider the nature of the Chinese government and

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institutions; we well know that the tea is brought from a considerable distance to Canton, on the absurd principle that the accumulated charge for carriage is beneficial to the Chinese; and to retain these supposed advantages they will not allow us to go nearer to the provinces where it is grown. Then there is the same jealousy towards us that has operated in confining the Russian trade, and the Spanish and the Portuguese trade, to certain narrow limits. In short, in the China trade it is not dealing with commerce under ordinary circumstances. But what I venture to propose is the only limitation I should put to a free trade with China; all the outward trade might be left to individuals, and I should say, restrict as little as possible, consistently with safety. And if by any machinery it should be managed that the Company should trade with the Hong in the purchase of teas, the great end I have in view, security for the trade itself, might be accomplished; for there is no doubt the private trade would carry off the cargoes of teas which would be purchased, there being so steady and universal a demand for the consumption of tea in England, and a demand for remittance from India to England, which would be met to the extent of the cost of the tea.

1947. You would not propose that the Company or the Company's Factory should act as this intermediate body, if you do not leave to the Company the whole benefit of the trade, or gave to the Company some intermediate profit between the Chinamen and the trader?—My idea would be to leave a certain rated profit to the Company on every pound of tea they sold; all the present evils would continue to exist if the Company had large ships to send out, and all their expensive establishments. I should simply put the Company or their Factory between the trader and the Chinese. I think we should have a provision in the Act of Parliament to see how that worked, and that there should be a power of alteration during the charter; indeed it was one of the defects in the last arrangement that there was not a similar power given to modify some of its restrictions or provisions, according to the will of the Legislature, on certain terms with the Company. There is no just claim on the part of the Company to a monopoly, but its expediency rests purely on the danger of losing the whole trade, from individuals coming into contact with so extraordinary a people as the Chinese.

1948. Do not you suppose that the establishment of some powerful consulate on the part of the Crown, might obviate the difficulty you mention?—I should rather say, that the very danger we are now subjected to in China shows the inexpediency of such an establishment, for the collision which has recently taken place with the Chinese is to be attributed, perhaps, in a great degree, to the diplomatic character or the non-mercantile character of the present Factory; all the young men sent out are highly educated men, but their feelings are rather more alive to the honour of the country and the political position in which they consider themselves placed, than influenced by the mercantile views which ought to govern them. Whether the present establishment is the best, I cannot say; but I think anything in the nature of a consular establishment would at once bring the British into contact with the Chinese government, in which case we should be bound not to pass over insults which might be offered by the pride and arrogance of the latter, and which might ultimately produce hostility; and a war to force a trade would, I conceive, not only be exceedingly questionable in its principle, and enormously expensive, but in its result be very problematical.

1949. Are you aware that private enterprise has lately sent several ships on the east and northern coast of China, to encourage the trade, and many have been successful in their speculation?—I do not know of my own knowledge.

1950. Is it your opinion it would be wise in the Company, in remittance home from India, to take bills, taking at the same time the security of goods?—My opinion is, and it is partly founded on what has taken place since the Company adopted that plan, that it would not be operative to any great extent, except in the peculiar and distressed state of the money market of Calcutta, such as took place recently.

1951. The exchange was not above a bullion exchange, was it?—No, the exchange never can be much above a bullion exchange.

1952. Was it equal to a bullion exchange?—Yes. With regard to the state of the remittance trade of the Company, and the purchase of indigo as a part of it, the Company have given an unnatural stimulus to the growth of indigo, and by coming in every year to buy so largely, a higher price has been fixed than was justified by the state of the home market; and the consequence has been a great loss upon the remittance, which has been sent by the last accounts.

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1953. How do you account for the price the Company pay being so high when it is done by public tender?—When the Company come into the market, at the commencement of the season, their wants are known; and though I cannot speak from any local knowledge, I believe it is unquestionably true, they have submitted to prices which no other merchant would have given, looking at the state of the home market.

1954. Do you think there is any combination among the merchants under such circumstances?—No, I think that impracticable; but when it is known that a public body is to come into the market for a very large purchase, the whole trade is in an unnatural state.

1955. When it is very advantageous for every individual to sell on the spot at certain prices, how does it happen that the price is kept up beyond its natural price if there is no combination?—I only account for it by the wants of the Company being known, and the extent of their purchases being accurately known. Their ships being ready, and the necessity of sending home a large supply existing, unquestionably they have raised the price of the article, and that has given an unnatural stimulus to production, so that the indigo market has been in an unnatural state, and stocks have been accumulating, whilst I see by the accompanying table that prices have been paid which must have given a loss.

1956. In your examination of the accounts, have you met with any statement or account, drawn out upon ordinary mercantile principles, of the commercial transactions of the Company, showing the progress and condition of their trading concerns?—I have not sufficiently examined the accounts to be able to give a decided answer. With reference to some parts of the commercial accounts, there is not that commercial allowance for bad debts, which would materially influence the profits, and which is taken into the calculation in every mercantile account; the accounts are so voluminous and important that no person is qualified to form an opinion upon them without very attentive examination.

1957. Do you conceive that an union of the operations of the two departments, Commercial and Territorial, in one body, ought to occasion any difficulty in the way of a correct balance-sheet being made out of the separate affairs of each?—No, I do not.

1958. Do you conceive that such a balance-sheet would facilitate the reconciling any discrepancies which at present appear upon the face of the accounts?—Yes; I know no way of getting an accurate result of the accounts but by a balance-sheet.

1959. You conceive that the discrepancies must in that way be explained or accounted for?—Certainly.

1960. Do you conceive that a correct judgment can be formed of the accuracy of the financial statement or the financial condition of each department, without a balance-sheet of the whole or of each side separately?—No; I think the fair result of any matters of account can be obtained only by a balance-sheet, for without a balance-sheet we are always liable to great deception; one of the plainest and most unequivocal principles of accounts is to deduce every thing to a balance-sheet, and then every debtor has his creditor, and the final result would be made apparent. Persons may puzzle themselves upon these figured statements for years; and the proof of that assertion is, the difference in the accounts of Mr. Langton and Mr. Melvill and Mr. Rickards, all working upon the same materials.

1961. Ought not the balance of unappropriated commercial profit for each year to agree with the accumulation of commercial property at the end of each year; and when it does not, would not a balance-sheet account for the discrepancy?—Certainly, and in the following way: At the commencement of the operation there is a certain stock or capital with which the trade is carried on during a certain period; this stock or capital is valued when the period of trading expires, and thus it will be known whether in the intermediate process there has been loss or gain, or how much has been lost or gained.

1962. You state in your paper that stores might be supplied in India by contract, and that the government in India might obtain them on better terms?—I find that as our Government want stores, from Russia for instance, so we purchase them by contract; and so might the Indian government, by a contract with a merchant in Calcutta, order his stores through his correspondent in London, and with proper securities the stores would be furnished at a certain time, and probably at a cheaper rate than the government themselves might furnish them.

1963. How

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1963. How would you supply great guns and shot, and things of that kind, by contract?—I cannot immediately say how I should cast about to do it, but I have no doubt that they might be obtained here when once the demand was fairly made; I think there is no difficulty in supplying them either in India or here.

1964. The East India Company contracted lately with a house of large means, that the guns when sold to them here should be sent to Woolwich to be proved, and the whole of them burst; suppose those guns had reached India at a time when guns were greatly wanted, and the same had happened, how were they to be supplied under those circumstances?—In an exigency of that kind, there can be no doubt that an application from the private contractor to the British Government to have the guns proved would have been granted, and thus the same results would have followed as in the case alluded to. I suppose that the contract is made through the medium of a house in London, in the same manner as the Company do it now. If the government in India wanted certain articles, they would advertise for them to be delivered through the medium of *A. B.* in India at a certain period; the contractor would employ his agent in this country, and it would be the business of the agent to send them out.

1965. How are the government there to see in this country that the goods are fit for their use before they leave this country?—The contractor would certainly see to that, and it might be provided that the guns should be tried in this country and then sent out, and that the contract should not be completed without an Ordnance certificate of their proof. I am sure that there would be no difficulty in all the orders for military stores being supplied on as low terms as they are at present, and quite as efficiently.

1966. Upon what grounds do you think that the papers placed before the House of Commons, relating to the debts on the silk account, are not correct?—My reason for believing it is, that in all business requiring advances to be paid before the article is delivered, there is considerable loss. I know in the case of a private adventure, which required also advances, and was in competition with the Company in silk, the losses were large. My opinion is, that the account ought be made up with the regular Factory charge, with the market rate of interest, with the full commissions, and with the amount of the bad debts which arise from the advances, carried to the debit of the silk account; and when I look back to see what allowances have been made for the doubtful and bad debts connected with the silk business, I find there is a return giving only 15,000 rupees, which is so decidedly below what I conceive must be the case, that I cannot have any faith in that account.

1967. Do you find any account of the capital laid out on the establishment and machinery?—I have seen none at all; and it appears essential to forming a correct judgment of the actual cost of the silk, to obtain information as to what it there actually stood the Company in; without having an account of the bad debts, and every charge and expense included, the cost cannot be ascertained.

1968. Do you think that if the Company proposed giving up their silk factories altogether, there are individuals or bodies of individuals who would be inclined to take them?—I have no doubt there would be, if the Company went out of the trade altogether. Silk has increased so much in consumption at home that capital in India would be invested in its production, as has been the case with indigo; indeed it would be very desirable to have another article in which capital would be profitably invested.

1969. Is the Company's silk better in quality than that of others?—It generally is; others have been advancing up to the Company's, but their's is still the best.

1970. Do you think there would be any fear of its losing its character, in case of the Company giving it up?—I think not.

1971. Do you think that the indigo trade could be carried further than it is at present?—On the contrary, I think it is carried to excess now.

1972. It supplies the whole of Europe?—It does, very nearly so.

1973. Can you state to the Committee any article of Indian produce, the consumption of which you think would be materially increased by opening the trade?—I consider the trade as practically open now, except indeed in such particulars as connected with political circumstances. I mean, for instance, how far residence in India may be permitted. There is no impediment to carrying on trade freely with India; the only existing evil is the Company trading themselves, as they do not trade on the ordinary conditions of profit and loss. I am perfectly aware that the Company do not trade now as merchants, and that the only trade that they cling to is a trade of remittance. The impediment thrown in the way of respectable persons going out to India, under the present state of things, opens another wide field of discussion, how far it may be proper to allow Englishmen to go into the interior, and whether respectable individuals with capital will be induced to go with the present law of deportation existing, and whether it will be safe to remove it; these questions are all connected with the political state of India, into which I will not enter. There are other smaller matters of fiscal regulations, but I know no grievance we have to suffer under the administration of the Company, in trade with India.

1974. Do you not think that the exclusion of individuals from the China trade prevents the general trade of individuals going into those channels into which it would fall, if the trade were thrown open?—I have stated my general views on the China trade already; I still entertain the opinion referred to before, namely, that the trade to China should be as free and open as possible, with the only limitation arising from the peculiar nature of the Chinese, the apprehension of collision with the Chinese, and perhaps the advantages to be derived from having an intermediate body to deal with in the purchase of tea, in preserving it from adulteration.

1975. The houses engaged in the trade with India do not find any hindrance, or persecution or molestation of any sort, from the Company's authorities?—None that I know of; at the same time, where the Company have, as in the case of their silk factories, mercantile establishments, it was exceedingly difficult for an individual to enter into competition with the Company, until some late regulations were adopted, which originated from a very strong memorial being presented to the Board of Control, and by them to the Company. These representations received due attention from the Company, and in consequence directions were sent to India to provide against the abuses, arising from the right of pre-emption enjoyed by the Company, and the advantages they possessed in obtaining the priority of payment of their debts over every individual, where the Company and individuals had made simultaneous advances; the government in such cases swept away the whole property. Nothing could be more correct than the views the Company entertained, and the regulations adopted in consequence, but still there is a deference paid to the Company, arising out of their union in India of the character of sovereign.

1976. Have not the purchases of indigo made by the Company occasioned fluctuations in price which have been very ruinous to individuals, although it may not have been the intention of the Company, by means of their purchases, to injure individuals dealing in it?—The best way to answer that will be to put in a statement, from 1821 to the present time, of the amount bought by the Company, in maunds, the price, and the stock in London at corresponding periods. I have also put down the rates at which indigo purchased at those prices stood in London, and the prices which the Company obtained; in order to show that no mercantile establishment would ever have dared to continue to give those prices in the face of such an accumulation of stock and such a state of the market, and that it is the connexion between the Company and the government in India that has kept up the price there unnaturally. When the Company went out of the market, and declined purchasing as heretofore, which they did in the year 1830, the depression in price was so great as to be ruinous to many individuals.

[*The same was delivered in, and read, as follows:*]

INDIGO.	Mds.	Price.	Stock in London, end of the Year.	
In 1821-22 the Company bought	3,553	234	1822	8,200 Chests.
1822-23	9,287	312	1823	13,100
1823-24	6,963	277	1824	12,200
1824-25	14,295	282	1825	16,400
1825-26	17,202	231	1826	22,300
1826-27	16,145	276	1827	22,800
1827-28	26,566	264	1828	31,100
1828-29	11,159	270	1829	31,200
1829-30	29,582	193	1830	37,600
1830-31	-	-	1831	35,700

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INDIGO.	Average of Company's.	Average Price of Indigo per chest.
At 234 Rupees per Maund, say at 2s. -	7/10 per lb. - - - 1822-23 - 10/2¾.	During 1822
312 - - - - - - - -	10/5 - - - - 1823-24 - 9/4.	£. 90 - - 1823
277 - - - - - - - -	9/2 - - - - 1824-25 - 11/5¾.	100 - - 1824
282 - - - - - - - -	9/5 - - - - 1825-26 - 9/1½.	140 - - 1825
231 - - - - - - - -	7/8 - - - - 1826-27 - 8/9.	110 - - 1826
276 - - - - - - - -	9/2 - - - - 1827-28 - 7/5.	80 - - 1827
264 - - - - - - - -	8/8 - - - - 1828-29 - 5/3½.	70 - - 1828
270 - - - - - - - -	9/0 - - - - 1829-30 - 4/3¾.	55 - - 1829
193 - - - - - - - -	6/5 quantity on hand	45 - - 1830

Average production from 1812 to 1821, 10 years, average, say 24,890 Chests.
1822 to 1831, 10 d° - d° - 33,170

1977. Where an individual trades for profit, would that circumstance be a check upon the prices which that individual is willing to give; but where a sovereign power trades through means of its agents, and profit is not made the primary object by those agents, would not, of necessity, the prices given be higher by a competition being raised, which would not take place under other circumstances?—Experience proves that entirely, in every respect. I believe as little has been done of late by the Company as possible, for their whole object latterly has been to trade for remittance, and not as a commercial body.

1978. Injury may be done to individual merchants and manufacturers, in the manner stated in a former question and answer, even though such injury might be unintentional on the part of the Company, may it not?—Certainly.

1979. The question, whether the Company has made sacrifices in its commercial character for the purpose of remittance must be tried by the statement of the result of commercial transactions, whether a profit and loss upon those different articles has taken place: if it should appear, for instance, that the Company had made a profitable business in indigo, or in silk, or in any other article, that would be a proof that that adventure has been conducted with commercial prudence, setting aside the value of the transaction for any purpose of remittance?—There is no doubt that the proof of the prudence of the Company's trading must depend upon the out-turn of the different articles purchased by them. The former question, however, had reference to the existence of the Company as a trading body exercising the functions of government; and it was contended, that though the trading might bring the rupee to England a little above the ordinary rate of exchange, it was an unfair advantage which the Company possessed, by trading, as they did, with the revenues at their back, and an injustice to the mercantile adventurer there. Whether the Company had or not traded on sound mercantile principles must be put to the test by the result; but that result must be most carefully analysed, the accounts being made out upon commercial principles. On the face of the account it will appear, for the last five years, there has been a considerable loss both on indigo and silk.

1980. If you divide the period of trading in silk and indigo into two periods, does not the latter show a very considerable loss as compared with the former?—It does during the last four years.

1981. Even in the former instance ought not some correction to be made on what the Company appear to have realized on every rupee, depending on the depreciation of the currency in this country?—I should be satisfied as a merchant if I had got, by a remittance on indigo, 2s. 10d. for my rupee, which when the indigo was shipped

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shipped was not worth there more than 2 *s.* 3 *d.* *That* only can be fairly taken as profit which is the excess in the result of the shipment beyond the mercantile rate of exchange.

1982. It might happen that they had got 2 *s.* 1 *d.*, when, in consequence of a depreciation, the exchange was 2 *s.* 6 *d.* or 2 *s.* 10 *d.*?—Certainly, to the extent of the effect of the depreciation of the currency on prices.

1983. Do you know whether much injury has actually accrued to individuals in consequence of the dealings of the Company in the article of Indigo?—I consider the present state of the indigo trade to result from that circumstance. The ruin of many factories, and the necessity of curtailing others, to reduce the production more nearly to the level of the consumption, will certainly be attended with much individual distress.

1984. Has the quantity which the Company have purchased of late years varied much?—The Company purchased and shipped to Europe in 1829-30 not less than 29,582 maunds.

1985. What quantity did the private trade send in the same year?—The whole produce that year was about 130,000 maunds, and I suppose about 80,000 came to this country.

1986. Supposing out of 80,000 maunds shipped to this country, 29,000 only are sent by the Company, and 51,000 by the private trade, why should you impute the over-trading to the Company, who are the smallest dealers, and not to the private trade, who have been the largest?—The Company being great buyers, fix the price when they go into the market in the early part of the season. Those parties who want remittances to pay the bills drawn for savings, home expenses, and returns for goods, must buy indigo at nearly the same prices as the Company, and the loss falls partly on the persons buying bills, as the exchange is fixed in some degree with reference to the out-turn of the goods, and partly on the sellers of the bills; the power of remitting home the rupee itself being the limit to the rate of exchange; and the rest of the indigo is shipped not on private speculation, but by those different houses who are the agents of the manufacturers, who support them by advances, and who must themselves take the consequences of profit and loss upon the produce, subject to what the owners of the factories may themselves be able to pay. Hence the continued over-production and the accumulated stock, which is now 35,700; a proof that the trade has been most improvidently carried on in the face of a very large stock and of a depressed market. In 1830 the Company saw their losses were accumulating, went out of the market, bought very little indigo, and advanced upon indigo consigned to this country, taking the bills of the merchants, secured by bills of lading.

1987. If the Company had not been purchasers of so large an amount in a particular year, would not that equally have come to this country by the private trade, and would not the market have been equally overstocked?—Yes; but the attempt of my argument is to show that the Company, by going into the market every season, and giving high prices, have produced the excessive quantity of indigo by that stimulus to production which would not otherwise have existed, because no merchant could have so gone on from year to year; and it is because the Company have been able, with resources not affected by the ordinary calculations of profit and loss, to go into the market, that there has been such a stimulus given to production.

1988. If the interference of the Company had the effect you suppose, of uniformly setting up the prices, would not that rather have deterred private adventurers from making simultaneous purchases, and would not that discouragement of the private adventurer have been the natural remedy for the over stimulus of which you complain?—The other shipments were either on account of the factories, to repay the advances of the houses of agency there, which being already incurred, and the indigo not saleable in India, it must be sent to a market that they may be repaid by the returns. Then there is a demand for about a million and a half for the private fortunes and expenses of the servants in India, and charges of that kind. I take that to be the amount of the private bills drawn by the different houses in India on England; and lastly, the demand for returns for the private outward trade, that must be made in some way or other, and it also comes in this indigo.

1989. The houses of trade in Calcutta, and the houses of agency in London, are all anxious that the Company should cease to trade?—It was the unanimous opinion of the London Merchants that it was desirable that the two departments should

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should be separate, and that the Company should not trade; they were all convinced, many of them having been in India, of the incompatibility of the two characters, and the inconvenience the trade suffered from the union.

1990. Do you understand that to be equally the opinion of the commercial body in Calcutta?—I cannot so positively answer that question, not having ever been there.

1991. Are you not of opinion that the commerciel houses there would benefit largely by a restriction as to trade being put upon the Company, and more particularly if the Company were obliged to pass through the agency of those commercial houses, as well for purposes of remittance as for the purchase of government stores?—I should think such a separation certainly would tend to increase the business of the agency houses there, and of the commercial body generally; but it is desirable, not so much upon the ground of increased advantages to those parties, as it is by removing difficulties and evils which I think are inseparable from the mercantile body coming into competition with the Company, having such considerable revenues at their back, and not trading on the usual principles of profit and loss. I do not think it desired by the merchants so much under the idea that they shall benefit by it, as from its ensuring the removal of the evils which they feel.

1992. What number of houses, which you should consider houses of good credit and respectability, exist in Calcutta?—The number of commercial houses in Calcutta is considerably increased. The usual practice is to consider about 10 houses in Calcutta as houses of undoubted character and extensive connexions and means. The number of establishments altogether is larger.

1993. How do you think the Company could procure the bills they want in India to remit to the extent you have stated?—By tender.

1994. How would you decide as to those bills which were to be considered good, and those to be considered as indifferent?—There is a difficulty in attempting to enter into the details of what may be required in adopting a new system. I am hardly able to say what would become the practice, but I have no doubt, if it were left to the agency of commerce to make remittances to this country, on the one hand checks would be instituted by the government, and on the other securities afforded by the commercial body; but I cannot off-hand state what the Company would exact, or the merchant would offer; a great deal would depend upon the local arrangements; but with due vigilance, and under a fair exercise of competition, both parties would, I have no doubt, be able to accomplish the object.

1995. Would not all the difficulties you have stated to arise in India from allowing the Company to trade in indigo operate against individual traders, if the Company were allowed to be factors-general of teas in China?—They would, under that supposition, have the monopoly of the supply; but it is to provide and guard against one particular evil in a very extraordinary and very anomalous trade that I made the suggestion. I cannot satisfy my mind that we are quite safe in throwing the old China trade open altogether immediately; but how far my plan, or any other which may be adopted, will operate, time alone can develope. I wish the restriction to be the very minimum consistent with the security of the trade.

1996. Do you contemplate that under such an arrangement the Company is to receive a profit on such transactions?—It will receive an agency commission or a profit per pound on sale.

1997. Do you contemplate a profit at all proportionate to what they now receive? —No; sufficient to compensate for the expense of their Factory and their agency.

1998. Will not this interfere with the fall in prices which may be expected if individuals trading to China are allowed to conduct their transactions in their own way? —I know the suggestion to be indefensible on general principles, and I should say it is also a doubtful measure; but at the same time I feel great difficulty in conceding that we can with China altogether permit an entire and unrestricted trade, both as regards the probable adulteration of the article, and our possible total exclusion from the country. I feel that the China trade is altogether peculiar; that it has grown up in a peculiar manner, and that it might be put an end to altogether by the Chinese government in a moment of pique or pride. It is an evil to have a restriction of any kind. It would be infinitely better to have the trade unrestricted altogether; but I feel a hesitation in saying that I am quite satisfied that we may go so far at present as to dispense with the agency of the Company in China.

1999. Would it not be better to defer introducing such a system, which is a great evil, till it is ascertained that it is necessary to make use of such machinery?—I should invert the process. I should go on softly and slowly at first; and if I found that no evil took place from the enlargement of the trade under the new system, under a power which I think ought to be reserved by the Legislature, even that restriction which I contemplate might be taken away. It is possible, by the other process, that we might be driven out of China altogether, and then we should have to reconstruct the trade.

2000. If such a regulation were to take place, would not the East India Company be a party interested in continuing to throw impediments in the way of the private trade, and is not your plan on that ground objectionable?—The trade of the East India Company would be closely allied with that of private traders; it would be the object of the Company's Factory to give the latter every facility in their supply and general trade.

2001. Would they not be a party interested in preventing the trade going through any other channel but the channel of the Company itself; and can you expect that, if there is a great and powerful company interested in confining the trade to flow through their own particular channel, the period will ever arrive when the trade of individuals not flowing through the channel of the Company will be freed from impediments?—There can be no doubt that it will be the interest of the Company to perpetuate their agency in the trade of China under the proposed plan; but while so many interests are awakened to the state of the China trade, such bias or tendency will be kept in check by the private merchants. The misfortune of determining the question at the present moment is, that we now come to the inquiry without that extent of information which it requires; and what knowledge we have comes through suspicious channels on both sides. I would proceed cautiously towards that which I hope the trade will attain, an entirely open and free trade.

2002. Supposing the Company now to derive a clear profit of 20 or 25 per cent, on their adventure in tea, and that by an open trade the tea were reduced to that extent in price in this country, is there anything to prevent the Chinese government, if not looked after by some vigilant body there, putting on an equivalent duty upon the export of tea, if they were so advised; and would they not in fact be able to levy the whole amount of that profit which the Company now make on the consumer in England?—They certainly might. Throughout my argument, I have proceeded on the belief that the trade in tea is much more advantageous to the Company, and through the Company to this country, than it is to the Chinese, and that they might risk the whole of it by putting a large duty on the export of tea, and thereby levy a heavy tax on the drinkers of tea in this country. This is one of the evils I foresee in dealing with a nation so peculiar in all its commercial transactions as the Chinese, and which would hardly apply to any other country.

2003. Is there any instance of their having imposed a tax upon their exports, which you are aware of?—I am not aware of any.

2004. Do you contemplate that under those arrangements of the Company being factors-general for teas sold to the British at Canton, that at the same time British individuals shall be allowed if they please to carry on a smuggling trade in tea along the coast of China with such persons as may be willing to deliver it to them?—I contemplate very little alteration in the trade from that which exists at the present moment, as far as the supply of tea or the purchase of tea are concerned.

2005. Would you allow the smuggling trade along the coast of China to go on at the same time that this trade goes on at Canton through the hands of the Company only?—I certainly would not allow a smuggling trade, because that might bring us into that very collision with the Chinese which I fear; and therefore all the operations in the purchase of tea ought to be conducted at Canton. There ought to be one mode only of getting tea out of China, or the Company would not be able to carry on their purchases with any certainty of a sale.

2006. Do not the facilities afforded by the great extent of the coast of China, and the knowledge that great part of the tea grows in the northern provinces, and the facilities of smuggling on the coast of China, interpose a check upon the Chinese, if they were so disposed, in laying on a very heavy export duty?—I think it will not be safe to trust to the smuggling trade on the coast of China, either as respects the quality or the quantity of tea required for the home market; therefore, as far as my information goes, I think the trusting to smuggling would be a very short-sighted policy.

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2007. Has any attempt ever been made?—None that I know of, even by foreigners; and as it is illegal here to trade in tea, except through the Company, a smuggling trade in tea does not to my knowledge exist; and as I have seen it stated in publications that one of the mistaken notions of the Chinese is, that it is politic to bring teas from a distance to the shipping port, the long carriage and heavy charges being profits to China, I think every obstacle would be probably thrown in the way of obtaining tea any nearer to its growth than Canton.

2008. Why should not individuals be allowed, if they chose, to purchase it cheaper in the smuggling trade?—It is not an article to trifle with; it is an article of such extensive consumption, and producing so very large a revenue, that I think it should not be permitted to depend on smuggling, for if there be a great deterioration in the quality of the tea, the consumption in this country would be materially affected. It is the uniform goodness of the tea which has occasioned its being used almost as a necessary of life in this country.

2009. Is not your desire to confine the trade to the Company's agency founded upon your apprehension that the Chinese may possibly take measures entirely to prevent the trade; and does not your plan of prohibiting individuals from engaging in a smuggling trade in tea on the China coast tend to interpose additional difficulties in obtaining the supply of that article?—It certainly does interpose difficulties as far as respects the obtaining it through the means of smuggling, for it would be part of the plan to have it obtained only through one source, and through the Company; but this I consider as arising out of the difficulties of the case; it is a choice of difficulties.

2010. Does not the extensive smuggling trade in opium rather militate against your conclusions as to the difficulty of carrying on an extensive export smuggling trade in tea?—Yes; but the sale of an article by smuggling, and the purchasing of it for an export trade, and the shipping it, are very different.

2011. Is not the one a very bulky article, and the other an article of which a large value can be carried in a small space?—Yes.

2012. Is not opium an article of consumption, which being prohibited in China, must necessarily be entirely a smuggling trade?—Undoubtedly; but for the reasons I have stated, and particularly considering it to be the object of the Chinese to encourage the labour and increase the profits of their own people by bringing the teas from the interior to a distant port, I cannot help thinking that the government will interpose to prevent smuggling in that article.

2013. Was it not your object to counteract the monopoly of the Chinese, by having a monopoly to meet them?—Yes, under the supposition that the interposition of a body of the kind I suggested will retain the trade in a more safe and effective manner; I consider the existence of a counter-monopoly in the purchase of tea as matter of prudence.

2014. In carrying on a trade, is not smuggling a natural limitation to the duties on any article which any government may be disposed to lay?—Yes, unquestionably.

2015. Why would you take away this natural limit from a trade in an article so necessary to the consumers of this country as tea?—If we were not allowed to go at all to Canton, from any quarrel with the Chinese, the encouragement of smuggling might be the best policy: but should we trust for such an article as tea to the general smuggling trade round the coast of China; and would it be prudent to encourage it, under the peculiar circumstances, in an article of so much importance to Great Britain?

2016. Would you prevent the smuggling, or only not encourage it?—I think the Company would not be safe in their dealings unless they had the command of the supply of tea.

2017. Is it not your plan to prohibit the import of tea into any port of Great Britain or of the British settlements, except such as may be purchased at and shipped from the port of Canton, through the agency of the East India Company?—Yes, as a primary step, till we see how far it may be prudent to throw it open.

William Crawford, Esq. called in; and Examined.

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2018. YOU are at this time a Merchant in London?—I am a Partner in the East India Agency House of Bazett, Colvin, Crawford & Company.

2019. Were you formerly in India in the Company's civil service?—I was.

2020. You

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2020. You have had considerable experience in the Company's public and mercantile accounts?—I have.

2021. In what department of the Company's service were you?—I was once Head Assistant to the Accountant-general. I have been in my time a Field Paymaster and Commissary, and subsequently I was a merchant in India; in that character I had the management of the books of a large commercial establishment.

2022. While in the Company's service were you employed in making up the accounts for this country?—When Head Assistant to the Accountant-general I was.

2023. At what period was that?—More than 25 years ago. I have been in England 20 years.

2024. Have you recently turned your attention to the public accounts of the East India Company?—I have lately done so.

2025. Will you state what course you have pursued in your examination of them?—When my attention was recently requested to these accounts, I did not anticipate any difficulty in the first and very important object of examination which I prescribed to myself, that of arriving at a correct view of the relative situation of the Territorial and Commercial branches for the period subsequent to the last renewal of the East India Company's charter, knowing as I did that timely arrangements were made on that occasion for the separation of the accounts of these departments. The scheme for that purpose, as set forth in a Return to an order of the House of Commons of 29th April 1826, appears quite adequate to the end in view. Whether the difficulties I have met with have arisen from any inefficiency in the manner of acting on that scheme, or whether they are attributable to any peculiarity in the mode of making up the official statements, it is not necessary for me to inquire, nor have I before me the means of ascertaining with any degree of accuracy. I have found myself, however, stopped short; and, for reasons which will be hereafter stated, I am forced at once to the conclusion that "the Statement of the Account between the Territorial and Commercial branches, in each year, from 1st May 1814 to 30th April 1829," professed to be drawn out agreeably to the form already referred to, does not, in my judgment, furnish the means of exhibiting a correct view of the transactions between these two branches of the East India Company's affairs. I have calculated the Statements prepared annually for Parliament, in order to have in one view the contents of the 15 separate years, from 1814-15 to 1828-29: these tables show the aggregate of debits and credits, as follow:

£.		£.
30,216,345	Account No 1. In respect to Territorial and Political Payments made in England.	31,593,580
13,256,695	Account No 2. In respect to Bills of Exchange drawn from India on account of Interest on India Debt.	8,694,697
—	Balance due from Territorial to Commercial Branch, for excess of payments beyond receipts.	3,184,763
£.43,473,040		£.43,473,040

The first object in my examination of these accounts was to see whether, as far as I might be able to apply some local knowledge of their construction and contents, they appeared to be unobjectionable in principle, and whether they seemed to contain entries of all transactions between the two branches, so as to create no reasonable cause for doubting the correctness of the balance which is exhibited. A most important omission very early attracted my notice, in the payment of 1,300,000 *l.* made to Government in part satisfaction of the loan of 2,500,000 *l.* raised for the East India Company in 1812, for the purpose of enabling them to discharge part of their East India debt, not having been brought on these accounts; the balance of which loan, as due on the renewal of the charter (and which I find stated at 2,272,623 *l.* on 1st May 1814) was, under the 52d Geo. 3, c. 135, considered as a Territorial debt. Limiting the transaction to this view of it, the omission would at first sight seem to be duly corrected by now debiting the Territorial branch; for until this item be charged, so much of the debt due to Government would stand on the Territorial account as unpaid. But the transaction is not of this limited

character:

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character; it is connected with the adjustment made between the East India Company and Government of all accounts to the 30th April 1822; and the Treasury Minute of that time details the broad principle on which this settlement took place, it being a condition stated in it that the sums agreed to be due to the Company should be applied towards the payment of the balance due to Government of the debt for the loan of 1812, which item was not embraced in the accounts then settled. I observe in the document No. 21, professing to be a general Statement made out "according to the annual Accounts presented to Parliament," (*see* Papers relating to India Finances and Trade), that this sum is there introduced, as a payment to Government in 1822-23, to the debit of Territory; and I see that its equivalent is provided in this statement, by crediting Territory for the same amount as due to that branch on the items of the settlement then made with Government. Supposing the entries adopted into the statement No. 21, but which are not in the annual accounts between the Territorial and Commercial branches, had been introduced into the latter, still the object in separating the Territorial from the Commercial receipts and charges, would not have been fulfilled or satisfied, by so adopting, without further inquiry or adjustment, this payment of 1,300,000 *l.* by Government, as the sum due to the Territorial branch, for its part of the Company's general account then settled. One instance, out of the many which might be adduced, will suffice to show the necessity of that settlement being adjusted and entered on these accounts, as far as the items apply to them. The sums charged to the Territorial branch in account No. 1, from 1814-15 to 1828-29, for St. Helena, are.

	£.
London expenses - - - - - - - -	109,903
Territorial stores exported - - - - - -	919,180
Ditto from China and the Cape - - - -	327,721
Bullion from London - - - - - - -	87,713
Bills drawn on London - - - - - -	1,105,830
£.	2,550,347

In the statement of demands of the East India Company on Government there is this item of claim, "Extra expenses at St. Helena, from October 1815 to 30th April 1822, 950,927 *l.*" So that the Company has, in the settlement with the Crown, been repaid this sum, but no entry has been made to credit it, *in reduction of the expenses at St. Helena.* It will perhaps be said, that if the whole sum received from Government, 1,300,000 *l.*, be credited as a Territorial receipt, then the 950,927 *l.* due to territory for extra expenses at St. Helena, is included. I do not admit such conclusion: it must be *first* ascertained that 1,300,000 *l.* is *all* that is due to the Territorial branch for *its part* of the general account of the Company, settled with Government in 1822. It may be more or less; but as far as the accounts which are the subject of these observations furnish information, no step has yet been taken to show the fact, and until that be done, there can be no correct statement made out of the accounts intended to be embraced in the plan submitted by the Court, and approved by the India Board, "for keeping and arranging the books of account of the East India Company in England." The observations in regard to the expenses of St. Helena, apply in principle to all the other items contained in the Company's account with Government, which furnish matter for debit or credit to the Territorial branch; and it will therefore be manifest, to every one conversant with details of this nature, that it is indispensably necessary an account should be taken distinguishing the items which belong respectively to the Commercial branch, to the Territorial branch antecedent to 1814, and to the Territorial branch from 1814; and that corresponding entries should be made in the Company's books, and so become intelligible on the account furnished to Parliament, and thereby correct, in the particular account under notice, the deficiencies and irregularity which at present exist. This account would then become the basis of any general statement of the receipts and disbursements of the Company in Englamd, so far as regards the Territorial branch. My experience of the great regularity and correctness of the public accounts in India, combined with the high reputation for distinguished ability so justly enjoyed both by the Company's principal officers in the department of accounts

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accounts in England, and by those of the India Board, led me into a too confident expectation that there would be found, amongst the numerous documents which have been submitted to Parliament, such a general statement of all receipts and payments in England, from 1814–15 to 1828–29, under the plan for separating the Territorial from the Commercial accounts, as would have exhibited the proportions of *each* which constituted the *whole*, and in that manner have afforded satisfactory evidence of the sources of all receipt, and the character of all expenditure, with the additional and ready means of satisfying the scrupulous or sceptical, by reference to, or, if necessary, by analysis of, the various figures, the accuracy of which as results became pledged by their introduction into such a statement. I hoped I had found a document of this description in No. 21 of the papers relating to the finances of India, and the trade of India and China, (p. 48 of papers ordered to be printed 9th February 1830); and with the view of clearing the ground before me, by ascertaining if the Accounts Nos. 1 and 2 (ordered to be printed 3d of June 1830), of the Territorial with the Commercial branch, were adopted, as they should be, into the general statement, I prepared the analysis of these Accounts, Nos. 1, 2, 3, 4, and to which I have added, for more easy general reference, abstracts of their contents, Nos. 5 and 6. Some large differences which were apparent on cursory inspection, induced me to make an adjustment between that part of the General Statement No. 21, and the Accounts Nos. 1 and 2, *both being professedly the accounts of all receipts and payments on account of the Territorial branch*. The result of that comparison is shown by the differences exhibited in the adjustment Statements Nos. 7 and 8, and which of course must be in every particular reconciled, before either document can be adopted as deserving of credit in respect to the results they would go to establish.

2026. You are understood to say that the accounts to which you have referred, namely, so much of the statement of No. 21 as relates to receipts and payments on the Territorial account, and Nos. 1 and 2 of the accounts between the Territorial and Commercial branches, do not enable you to conclude that the balance of 3,184,763 *l.*, stated in the latter to be due from the Territorial to the Commercial branch, is correct?—I mean to say so, because as several items of large amount differ, which purport to represent the same transactions, one or the other must be wrong; and until these differences are reconciled, no dependence can be placed on the correctness of either account.

2027. Can you state any of those differences?—

Under the head of Political Freight and Demurrage, there is a difference of 531,292 *l.*, by Statement No. 21 charging	£. 2,180,991
The Account No. 1 having only - - - - - -	1,649,699

I have already noticed that of 1,300,000 *l.* not charged to the Territorial branch, and which was part of the final payment in 1822 of the loan from Government in 1812.

Besides which, there is charged to Territory in Account No. 1, for Stores exported to India - - - - -	£. 7,193,227
Statement No. 21 charges only - - - - - -	6,322,078
Of this now existing difference - - - - - -	871,149
I trace by means of another account, (p. 7, Mr. Melvill's evidence, 7 June 1830) that additional charges have been made, I conclude since the Accounts Nos. 1 and 2 were prepared, to the amount of - - - - - - -	655,894
So that when an adjustment of the above is perfected on these accounts, there will still be a difference of - -	£. 215,255

Again, with respect to the charges for bills of exchange drawn for principal of debt, it is evident to me that neither of these accounts states the transactions correctly which belong to the redemption of the Indian debt. The true amount redeemed through the joint means furnished by the fund of "Surplus Commercial Profits," and by Territorial assets in England, is not apparent.

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		£.
The Statement No. 21 charges Territory for bills of exchange drawn from India for principal of debt, from 1814–15 to 1822–23, inclusive, and which are not charged in Account No. 2; these therefore are taken to have been paid from surplus commercial profits		* 681,094
Ditto in 1823–24, of which, in Account No. 2, there is charged to Territory	£. 1,568,491	
And surplus Commercial profits is stated to provide	1,396,842	
		2,965,833
Ditto in 1824–25 and 1825–26, No. 21 and No. 2 agree		992,185
Ditto in 1826–27, 1827–28 and 1828–29, Territory is charged in Statement No. 21		252,981
But in Account No. 2, there is only	88,689	
The remainder is therefore taken to be provided from surplus commercial profits	* 164,292	
Principal of India debt paid in England		4,891,593
Of which, by Territory, as per Account No. 2		2,649,365
By surplus commercial profits		2,242,228
And in Statement No. 21, in 1818–19, Territory is charged for bullion transmitted to India to be there applied in discharge of India debt. This very properly does not appear in No. 2. It is an appropriation or disposal of profits, not an advance to Territory		1,000,537
Statement No. 21 does not contain, as it ought to do, a further appropriation of surplus commercial profits made in the year 1821–22; this sum was made received to the Territorial Account in London, the equivalent being ordered to be applied in India, to the payment of so much of the India register debt		1,500,000
In this manner surplus commercial profits are shown to have been applied in London to discharge India register debt		£. 4,742,765

N. B.—Subject to explanation in respect to the items above marked (*).

		£.
The Reduction in the India register debt would therefore appear to have been:		
Discharged in England		4,891,593
- - - - India		2,500,537
		7,392,130
	£.	
Provided in England from surplus commercial profits	2,242,228	
- - - India from ditto supplied from England	2,500,537	
	4,742,765	
Provided from Territorial assets in London	2,649,365	
		7,392,130

2028. Are there any other items on which observations suggest themselves to you?—There is one, representing payments to a very large amount, which obviously calls for explanation; I mean the charge made to the debit of the Territorial branch in the Account No. 2, for bills of exchange drawn from India in discharge of interest of debt: The charge is in the year 1821–22, 1,562,522 *l.*, 1822–23, 1,419,587 *l.* The first of these sums is, I believe, more than the annual interest of the whole of the Indian debt of that time; and I had made some calculations to support, by deductions, my opinion that those charges required an explanation which I could not anticipate; but having since read Mr. Melvill's evidence, I found a better confirmation of my ground for doubt. To question 5684, a part of his answer will be seen to be, "The result of all these statements is, that the interest demandable in England is 1,491,500 *l.*, and that the amount which has been so demanded was 843,000 *l.*;" but in this I observe, Mr. Melvill includes 94,000 *l.* for Carnatic debt, of which there is a separate charge. I therefore understand him to say, the largest sum that has been demanded in any one year, with reference to this remark, was 749,000 *l.*; and the accounts show the sums paid in 1820–21, to have been 678,988 *l.*; in 1823–24, 620,132 *l.*; these years being that which preceded and which followed the above quoted amounts, which, without explanation, cannot be accounted correct.

2029. Have you considered any other of the various accounts which have been printed by order of the House of Commons?—I have; but it may be right for me to mention in this place, that before I entered on the consideration of these accounts, I had not read any of the evidence that had been taken connected with the

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the financial situation of the East India Company's affairs, or considered with any attention the conflicting statements which have appeared. After I had formed my opinion of the uselessness, for any practical purpose, of the accounts in their present state, to which my remarks have been hitherto confined, I read Mr. Melvill's evidence of the 7th and 17th of June, and I have considered the statements which are appended to it, and printed in pp. 32 to 35. The first of these is an account of the whole net return yielded by the East India Company's Commercial capital from 1814–15 to 1828–29, by investment in merchandise or otherwise, and showing the appropriations of such net profit. The second account is explanatory of results assumed into the first. Amongst the sources of profit coming to the Company under the term *or otherwise*, will be found the sum of 1,497,842 *l.* as a surplus of sums charged upon private-trade goods, beyond the amount of Commercial charges-general in England, not debited to the Company's own trade. In other words, the Company's charges-general are reduced by the amount charged to the home trade from India and China; the remainder of such charges-general is paid out of the profits resulting to the Company from their management of private-trade goods; and after paying such remainder out of that fund of receipt, there is left a profit on this account of 1,497,842 *l.* This result is not, in my mind, reconcileable with the figures having reference to these transactions, which are adopted into the Statement No. 21, where the Commercial charges-general in England are stated to have amounted, from 1814–15 to 1828–29, to - - - - - - £. 6,733,154

On the receipt side of the same account, there is charges and profits on private trade - - - - - - - - - -	2,425,184
When the whole of this receipt is applied in reduction of Commercial charges-general, there will remain to be cleared - - -	4,307,970
In the accounts of whole net return of the East India Company's Commercial capital, the charges on Indian trade are £. 1,355,483	
China - - 2,807,042	
Together -	4,162,555
Then leaving on balance as uncleared, not being charged to particular accounts - - - - - - - - - - -	£. 145,415
Adopting, in this manner, the figures in the general Statement No. 21, the result exhibited by applying the rule laid down in the account of the whole net return of the East India Company's commercial capital, is, that instead of there being a profit of - - - - - - - - - -	£. 1,497,842
There would remain a balance still to be cleared from charges-general, of - - - - - - - - - - -	145,415

It appears to me, therefore, that the figures in one or the other of these accounts are to a very great amount wrong. The object I have had in going into these details, which I have not been accustomed to for a great many years, was to endeavour to convince other persons, as I am myself convinced, that no statement can be of any use whatever to the right understanding of the real question, of how much money the East India Company have gained by their trade from the year 1814–15 to the year 1828–29, that is not the result and the representative of regularly balanced accounts, embracing not only all receipts and payments in England, but containing also adjustments, on mercantile principles, of the accounts of the commercial agencies in India and China. In this manner the real profit or loss on every branch of trade may be ascertained with the greatest precision, relying as I do on the strict regularity with which all the materials have been furnished from India, and having no doubt that those materials are as perfect here.

2030. The documents, as at present furnished, do not enable you to come to any conclusion one way or other?—Certainly not.

2031. Are the Committee to understand from the statement which you have now made, that you do not conceive the union of the administration of the two departments, Commercial and Territorial, in one body, ought to occasion any difficulty in the way of a correct balance-sheet being made out of the separate affairs of each?—Certainly not, after the precautions taken to produce it by the scheme adopted under the direction of the Act of 1813.

N. B.—*For the Evidence taken 16 July, see pp. 182–192, and 218–229.*

Sabbati, 4° die Augustii, 1832.

THOMAS HYDE VILLIERS, ESQ., IN THE CHAIR.

James Cosmo Melvill, Esq. called in; and Examined.

James C. Melvill, Esq.
4 August 1832.

2032. YOU have seen the Report, No. 43, of the Finance Committee Papers upon the Financial Accounts of the East India Company, have you not?—I have.

2033. Will you state whether there are any remarks you would wish to make upon that Report?—So far as I am able to form a judgment of it from a cursory examination, it appears to me to contain a very fair and comprehensive statement of the Financial concerns of the Company since the year 1814, and it is particularly satisfactory to me, as being confirmatory of the views given in my former evidence of those concerns. There are some minor points in which I might differ from the statements given in this Report; for example, it contains observations respecting the mode of ascertaining the loss to the Commercial Branch by the Board's rate of exchange. I should be disposed rather to take the view of that subject which the Court of Directors have expressed in their protest, than the view taken in this Paper; at the same time this question of exchange is a debateable point, and unimportant practically in its results, so far as their accounts are concerned, the Company not having preferred any claim to be paid, in their Commercial capacity, the amount which the Indian Territory has gained by observing the Board's rates; the object of the Company in seeking a correction of the rates of exchange has been that the extent of the assistance which the Commerce affords to the Territory, should be fully shown. I observe that a number of items of receipt and expenditure are classed in this Report as "Deferred Items," but I presume that title cannot be meant to convey any doubt as to the propriety of debiting and crediting those sums to the India Territory. My understanding of the case is this; in India an account is kept of transactions between London and India, and in London adjustments are made in that account; certain items have been adjusted in the London account, and have not been carried yet into the Indian account, and these are principally what I see classed as "Deferred Items." The Committee will allow me further to add, that the result of these adjustments, in other words the balance of this account called "Deferred Items," is an additional credit to India of 3,587,000 *l.* more than was credited in the account kept in India; the London adjusted view is to that extent more favourable to India than the Indian view.

2034. What is the present amount of the Company's home bond debt?—£. 3,527,243.

2035. What view do the Court of Directors take of the character of that debt?—They consider it wholly Territorial.

2036. Has it been the custom to consider that debt as wholly Territorial?—The character of the bond debt had been always considered a point in suspense until lately, when the Court of Directors having been called upon, by the Commissioners for the Affairs of India, fully to explain the state of the Company's affairs in the event of their being dispossessed of the territory, the Court felt it necessary to investigate the character and constitution of the bond debt, and they came to the conclusion which I have stated.

2037. Can you refer the Committee to any documents in which the debt is considered as wholly of a territorial kind?—I would refer the Committee to a Report of a Committee of the House of Commons in 1783, which states that the bond debt had either been caused, or its discharge prevented, by military expenditure, in acquiring the territory. I am aware that that Report applies only to the bond debt which existed in 1783, but the Commerce of the Company has since paid in interest upon that debt more than the difference between the bond debt in 1783 and its present amount; besides which the state of the account between the two branches of the Company's affairs from 1780 to 1814, which was laid before the Committee last year, shows that the Trade had assisted the Territory to a much greater extent than the whole amount of increase of bond debt. The conclusion, therefore, seems to me inevitable, that the whole of the bond debt is Territorial.

2038. In

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2038. In point of fact, as far as the documents are concerned, does the claim of the Company to consider the bond debt wholly territorial rest only on the Report of the Parliamentary Committee of 1783?—Upon the Report of the Committee of 1783, and upon the statements of account between the Territorial and Commercial branches, which were laid before the Parliamentary Committee in 1831, and appended to their Report of October of that year, (page 560, in the Appendix to that Report,) from which it appeared that up to 1814 the Commerce was 12,044,934 *l.* in advance for the Territory.

2039. What was the amount of the bond debt in 1783?—It was 1,497,000 *l.*

2040. It is stated in that Report to be the expenses incurred by the Company, in the wars antecedently to the acquisition of the Dewanny?—Yes.

2041. Is the Company's claim with respect to the bond debt limited to that amount?—No; the Company consider that the whole of the bond debt at its present amount is territorial.

2042. From that period up to the present time the amount of the bond debt has been fluctuating?—It has.

2043. At what period did it originate?—The Company were authorized by their charter to borrow money upon bond. The bond debt in 1750 was 4,065,000 *l.*

2044. That was before the acquisition of any territory?—Yes; previous to the acquisition of the Dewanny. The bond debt appears to have principally originated in money taken up by the Company to meet sums which they had agreed to lend to the Government, and which formed one of the Government stocks, called the "East India Annuities." The amount of stock so created by loan from the Company to the Government was 4,200,000 *l.* in 1750, and their bond debt in the same year was 4,065,000 *l.*

2045. Previously to the acquisition of the Dewanny, and to any expenses incurred in the wars, would you not consider the bond debt to have been of a commercial character?—Clearly so; but the Committee are aware that the expenditure on account of the wars reported upon in 1783, had been going on for 15 years previously to 1765, and had terminated in the acquisition of the Dewanny; bonds raised to meet that expenditure were obviously on the territorial account.

2046. Has not the attention of Parliament been particularly directed from time to time to the Company's home bond debt?—I presume it must have been; Acts having been passed upon that subject.

2047. The increase of the debt for particular purposes has been the subject of legislative enactments?—Yes; the 7 Geo. 1, c. 5, authorized the Company to borrow upon bond to an extent not exceeding the debt due by the public to the Company; the 17 Geo. 2, c. 17, authorized the Company to lend one million to the Government for 14 years, and to borrow it on bond; the 23 Geo. 2, gave permission to the Company to sell their East India annuities; the Regulating Act, 13 Geo. 3, required the bond debt to be reduced to 1,500,000 *l.*; the 23 Geo. 3, c. 36, authorized its increase to 2,000,000 *l.*, requiring however, that when circumstances permitted, it should be reduced again to 1,500,000 *l.*; the 28 Geo. 3, authorized the Company to borrow upon bond a further sum of 1,200,000 *l.*; the 33 Geo. 3, required that the bond debt should be brought down again to 1,500,000 *l.*; the 34 Geo. 3, c. 41, allowed the bond debt to remain permanently at 2,000,000 *l.* instead of 1,500,000 *l.*; and also authorized its increase, if necessary, to 3,000,000 *l.*; the 47 Geo. 3, c. 41, authorized the Company to borrow a further sum of 2,000,000 *l.* upon bond, and the 51 Geo. 3, gave further authority to borrow 2,000,000 *l.* more on bond, providing at the same time that not more than 4,000,000 *l.*, including what they had been authorized under the Act of the 47 Geo. 3, should be raised. I believe the effect of all those enactments is, that the Company are authorized, with the approbation of the Board of Commissioners, to have a bond debt of 7,000,000 *l.*

2048. Is it not the case that in many of those Acts to which you have now referred where an increase of the bond debt is authorized, that increase is expressly declared to be for the purposes of the Company's trade?—Expressions of that kind will be found in all the Acts which were passed before the Company assumed a political character, and there is also such an expression in one of the subsequent Acts, 23 Geo. 3, c. 36; but if the Committee will be pleased to refer to the Act 51 Geo. 3, c. 64, s. 1, the last Act authorizing borrowing on bond, and which gives the largest power, they will perceive a distinct declaration that the necessity for borrowing was wholly political.

2049. Are

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2049. Are there not expressions directly to the effect supposed in the previous question, also in the 7 Geo. 1; the 23 Geo. 3, the 28 Geo. 3, the 34 Geo. 3?—I am not aware that there are, except in the 7 Geo. 1, when the Company were exclusively commercial.

2050. Will you turn to the Act of the 7 Geo. 1, c. 5, s. 32?—That enactment states that the money borrowed on bond is "for carrying on the trade, or by way of bottomry."

2051. Will you refer to the 23 Geo. 3, c. 22?—The Company were then also exclusively commercial, and that Act continues the power for raising money for commerce or bottomry; the 23 Geo. 3, c. 36, s. 2, states, as I before observed, that the 500,000 *l.* which it authorized to be borrowed on bond, was for commercial purposes.

2052. Was that sum raised?—Yes, it was.

2053. Will you refer to the 28 Geo. 3, c. 29?—That enactment authorizes borrowing on bond for joint purposes.

2054. Will you refer to the 34 Geo. 3, c. 41?—That authorizes the continuance of the bond debt at 2,000,000 *l.*

2055. No distinction appears to be recognized between the political and commercial purposes in the two last Acts?—No.

2056. Therefore the subject can be determined only by an investigation of the accounts?—Independently of the admission of the Committee of 1783, as applicable to the bond debt at that time, I consider that the character of the remainder of the bond debt must be determined by the state of the account between the two branches.

2057. There were funds avowedly commercial, such as the sum due from the Government to the Company, termed the East India annuities, and also the amount raised as capital stock, which at various times were treated by Parliament as interchangeable with the monies raised by bond, the one diminishing as the other increased?—No doubt; Parliament, previously to 1814, appear to have treated the whole as a joint concern, and to have even authorized an increase of capital for political purposes, and capital was actually so applied in 1793-4.

2058. You have referred to a Report of the Committee of the House of Commons of 1783, on the territorial character of part of the bond debt; in the previous Report of March 1782, the Committee state that the public consented to forego their participation in the profits of the territorial acquisitions, in order that they might be applied to the reduction of the Company's bond debt; in what way do you conceive that bears on the Company's present claim?—That seems to me to show that political funds were considered available to the discharge of the bond debt, and consequently confirms the view I have taken as to its character.

2059. In point of fact, was there not a sum of 1,453,570 *l.* applied out of the territorial profits to the liquidation of the bond debt, in consequence of that arrangement?—A large sum of money was so applied agreeably to law. The Government share of the Indian revenues was to some extent applied to the discharge of the bond debt.

2060. The amount so applied appears to be one-half of the bond debt at the time; assuming that to be the case, is it not to be inferred that if, of the amount of the bond debt admitted to have been of a mixed character, one half was then discharged from territorial funds, what remained was rather commercial than territorial, and is not that the only practical solution of the difficulty which can be found in the absence of any accurate separation of the accounts?—It would be impossible for me to come to that conclusion with the statement of the Committee of 1783 on record, because that Committee distinctly stated that the whole of the bond debt then existing, either arose from the military expenses, or that the Company were prevented by those expenses from discharging it.

2061. You consider that such a construction would be inconsistent with the Report of the Committee of the House of Commons in 1783?—I do.

2062. Do you consider that the military expenses to which you refer in your last answer were totally independent of the commercial character of the Company; was no part of the territory, acquired or defended, useful to the Company, if not necessary, with a view to its commercial prosperity?—Perhaps entirely so, up to the year 1750, but the statement of the military expenses is retrospective only to 1750, and the wars which succeeded to that period were a struggle on Indian ground between European powers, rather than for internal security.

FINANCE.

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2063. Was not a considerable portion of the debt existing in 1783 a part of that which existed in 1750?—The bond debt in 1783 was less than in 1750.

2064. At what amount do you imagine the bond debt stood at the commencement of the period to which the observation in the Report of 1783 as to military expenses referred?—The statement in 1783 did not I believe go further back than 1750, when the amount of bond debt was 4,065,000 *l.*, but the Committee will observe that at that time there was an available commercial asset of 4,200,000 *l.* in East India annuities. The money borrowed on bond, and which formed the bond debt, was lent to Government, and that loan to Government formed the asset; and the bond debt was subsequently reduced by a corresponding reduction of the asset.

2065. You have stated that the military expenses previous to 1750 were intimately connected with the commercial character of the Company, but that the expenses between 1750 and 1783 were more of a political and even of an European character;—as it appears that the bond debt was higher in 1750 than it was in 1783, upon what ground do you consider the debt existing in 1783, as arising out of the expenses between 1750 and 1783, rather than of those prior to 1750?—Because the reduction of the bond debt in the intermediate period had been effected entirely by the reduction of the commercial assets of the Company, in the sale of their East India annuities. Independently of that circumstance, there was an increase of the bond debt caused, as the Committee stated, by military expenses.

2066. When you say that the bond debt is to be considered as wholly territorial, you mean, that supposing the Company entirely to be separated from the territory, the bond debt should be a charge upon the terrritory?—Certainly; I mean that no part of the bond debt should be considered an incumbrance on their trade.

2067. You probably speak upon the principle of equity; in law, the Company is bound to pay the bond debt, and the territorial debt also?—I have no doubt of the obligation of the Company, in point of strict law, to provide for the home bond debt. The territorial debt may possibly be differently circumstanced.

2068. In one of the papers it is stated that the first Act which authorized the bond debt was the 9 & 10 Will. 3, c. 44?—That Act authorized the Company to borrow money under their seal, and required the period of six months to be specified in the bonds. This enactment was framed to protect the Bank of England. When that Act passed the Company were exclusively commercial, and the permission to borrow must have been for the trade only.

2069. It has been stated that the Company possess, as a commercial corporation, forts, towns, islands, territories and rights abroad, their absolute property in which has never been questioned, the same having been obtained by purchase, amicable grant or negociation previous to the acquisition of the Dewanny; has any valuation ever been made of those proprietary rights?—I am not aware that the Company ever made a valuation; Mr. Dundas referred to one in the year 1793, in a speech he made in the House of Commons on proposing a renewal of the East India Company's charter.

2070. Was that the valuation made by Mr. Russell?—I believe so.

2071. Was it made by the authority of the Company?—No, Mr. Russell was an officer of the Board.

2072. Is there any where a specification of those possessions, stating what they are?—I am not aware that there is any distinct specification on record. I will, however, give to the Committee all the information I can upon the subject. The Committee are of course aware that the earliest charter of the Company gave them a right to acquire lands without any reserve; the right of the Company to the property in the lands acquired under that authority, does not appear to have been questioned for a century and a half; and when questioned, it was only with respect to *recent* acquisitions. After the battle of Plassey in 1757, doubts appear to have arisen whether territory and booty acquired by force of arms in India did not belong to the Crown; with a view of removing those doubts, the Company presented a petition to the Crown, the object of which was to obtain a grant of all that might be acquired by conquest.

2073. Territory as well as booty?—Yes; this petition was referred to the law officers of the Crown, who gave it as their opinion that all places which the Company acquired by treaty or grant from native princes were their property, the sovereignty

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sovereignty vesting in the Crown; but that as to places acquired by conquest, the property, as well as the dominion, vested in His Majesty.

2074. Will you state the names of those who gave that opinion?—They were, I believe, Sir C. Pratt and Sir C. Yorke. Notwithstanding this opinion the King's Ministers, in 1762, seem to have thought that even *conquered* territories were the Company's, because, in answer to the ministers of France, who were then seeking restitution of territory and property which had been acquired on the continent of India by the East India Company, the King's Ministers answered in these words: "Respecting those territorial acquisitions the English East India Company have made in Asia, every dispute relative thereto must be settled by that Company, the Crown of England having no right to interfere in what is allowed to be the legal and exclusive property of a body corporate belonging to the English nation." It must, however, be admitted, that subsequently Parliament, in the various enactments made for continuing the territory from time to time in the hands of the East India Company, has asserted a right to control and appropriate the territory, always distinctly reserving the rights possessed by the Company and the public, previously to every new arrangement; and it is worthy of observation, as showing the distinction between the old and the new territory, that the first Act which gave the Company a Parliamentary tenure in the territory (the 7 Geo. 3, c. 5,) was restricted to territory "*recently acquired.*" Waiving then the question regarding the territory acquired by conquest, I may, perhaps, assume it to have been settled that all acquisitions by purchase or amicable grant belonged to the Company in perpetuity; of this description are Fort William, Calcutta; the commercial factories in Bengal; the ground-rents of all those places; Fort St. George, Madras; the Jaghire there, Vizagapatam, Bombay, and the Northern Circars; there is also property rather differently circumstanced, which was acquired in the period intervening between the battle of Plassey and the acquisition of the Dewanny in 1765, but which was obtained by cession rather than by conquest; such is Burdwan, Midnapore, Chittagong, and the 24 Pergunnahs. I will now, with the permission of the Committee, read to them a passage from Mr. Dundas's speech in the House of Commons in 1793, upon this subject: "If the exclusive charter should expire in 1794, still the Company would be a body corporate, and permitted and entitled to trade upon the joint stock. To whom, in this case, would the most important seats of trade in India belong? to the Company undoubtedly. Under their original and perpetual charter they have legally purchased or acquired Fort St. George, St. Helena, Bombay, and Calcutta, and long before they were possessed of the Dewanny; those possessions are their patrimonial property, and cannot be taken from them. Upon the whole, exclusive of the Dewanny they have an unalienable right to valuable landed possessions, amounting at least to 250,000 *l.* per annum."

2075. Are there any particular treaties or deeds under which those possessions are held to which you can refer?—I have no doubt there are such treaties; but I am not prepared with the means of referring to them now.

2076. The Company's proprietary rights in India may be said to resolve themselves into real and personal?—Principally real property, I imagine; what appertains to them of personal property as a corporation is kept distinct, under the plan for the separation of accounts.

2077. You have stated that they have a property in lands in India?—Yes, I imagine so.

2078. Are not rent and revenue in India nearly synonymous?—The government revenue in India is principally derived from land.

2079. The land revenue in India is altogether different from that raised in this country; the latter is a rateable tax upon the rent; but in India the land revenue is almost always the greater part, often the whole of the rent, and sometimes even more, is it not?—I believe that in many parts of India the government revenue from land is equal to its full rent.

2080. In respect of those places you have enumerated, is it as sovereigns or as landed proprietors you apprehend the Company would hold them?—I conceive it is as a body corporate established under charter, with power to acquire lands, that they would hold them.

2081. Supposing that the Government claim the sovereignty, but acknowledging the ownership of the Company, leaving them, the Company, to deal as they may think proper with the lands, would not the adjustment of the Government dues be in this case, as in all others, the condition of such possession?—Of course; if the Company possessed property in India, and ceased to exercise the sovereign power, there

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there, their property would be taxable, in common with other property, providing that the title under which they held the property did not contain an exemption from taxes.

2082. The Government part would be first set apart, the rest would continue in the hands of the Company or of natives?—Yes; but I believe it will be found that the grants of this property to the Company comprised not only an exemption from taxes, but also a power to levy duties. I would here observe upon the subject of the territorial claims of the Company generally, that the Court of Directors have not thought it right to state those claims specifically, considering that it will rest with their constituents to do so at the proper time.

2083. Independently of the sovereignty, do you consider that the Company have proprietary rights in the customs of Calcutta and Bombay?—It certainly appears to me that if the Company should be dispossessed of the territory, they would have an equitable claim to consideration in respect of the duties, upon the ground that by grant from the former sovereign, the Mogul, they were authorized to collect on their own account the whole of the duties in those places which are now the principal seats of trade; and this authority they possessed by free grant, and not as the result of force of arms. Therefore if another power steps in and deprives the Company of their territory, it appears to me that compensation should be made for the loss of a valuable gift from the Mogul to them.

2084. That grant of the power of collecting the duties appears in the original title?—It does.

2085. Can you state upon what principle it is that the Company regulates its grants of pensions; is it from the nature of the office, or the length of service?—There are Acts of Parliament that prescribe regulations for the grant of some kinds of pensions, others are granted under regulations of the Company, and in other cases the Company grant pensions at discretion, upon the circumstances of the case. In the first class are comprised pensions to the King's Judges, Bishops, and Archdeacons, and to the officers of the India Board and the India House. In the second class, retired allowances to military officers, and also to the widows of those officers, respecting whom however the only provision made by the Company alone is that called Lord Clive's Fund, other provision for widows and families being made by funds established in India at each of the presidencies, and which are maintained by the joint contributions of the Company and the service.

2086. With regard to the other class, where the Company exercise discretion, are there any fixed principles by which the amount of the pensions is regulated?—Extraordinary service; extraordinary suffering, and poverty, are the circumstances which seem to me generally to influence the grant in these cases.

2087. Is the consent of the Court of Proprietors necessary before a pension can be granted by the Directors; or is the amount which the Directors can grant, without such consent, limited?—The Court of Directors are prohibited from granting a pension to any one person exceeding 200 *l.* per annum without the sanction of two general courts, specially summoned for that purpose, and without the approbation also of the Board of Commissioners; they are also prohibited from granting to any one person any gratuity exceeding 600 *l.* without such sanction.

2088. Then all pensions under 200 *l.* may be granted by the Court of Directors?—Yes; but statements of all pensions granted must be laid before Parliament.

2089. Although the granting of those pensions under the third head is at the discretion of the Directors, is there any understood principle by which the amount of the pension is determined?—The circumstances of the individual.

2090. Is the length of service adverted to?—Always.

2091. As in the granting of pensions by Government, is there always regard to the length of service and amount of salary?—In the first class of pensions there is a distinct regulation prescribed by Act of Parliament, which makes the pension dependant on the time of service, and the proportion of salary.

2092. Although there is no fixed rule, is there any understanding upon which the amount of pension is fixed?—No other understanding as to cases in which the grant is at the discretion of the Company, than that the amount is to be fixed in reference to the services and circumstances of the individual.

2093. Is it in the power of the Directors to vary the amount of salaries of the persons employed in the civil department?—Certainly; but they cannot make any

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increase beyond the amount of 200 *l.* a year without the consent of two general courts and the Board of Commissioners.

2094. Referring to the Appendix No. 35, of the Report of October 1830, do all those allowances admit of augmentation or diminution according to the discretion of the Court of Directors?—They do; subject in cases of augmentation beyond 200 *l.* a year, to the approbation of two general courts and the Board of Commissioners.

2095. In the instructions that were given to the Civil Finance Committee, the commercial establishments of the Company in India were reserved for special consideration. The Court of Directors, however, in their letter to the local government, noticing the appointment of the Finance Committee, observe, that they saw no reason whatever for any such reservation; can you inform the Committee whether the Finance Committee did include those establishments in their inquiries, or whether those establishments have been made the subject of any inquiry since the Finance Committee ceased its operations?—I rather think the Finance Committee had ceased its operations when those orders were received in India; I am not aware of any information having yet reached this country that the orders have been acted upon. I conclude, however, that though the Finance Committee had ceased, the Government will have instructed some other persons to revise the commercial establishments.

2096. Do you concur in the Estimate Mr. Lloyd has given before the Lords' Committee? [*The same being shown to the Witness.*]—Yes; the Estimate is more fully given in page 560 of Appendix to Report of October 1831.

James Pennington, Esq. called in; and Examined.

James Pennington, Esq.

2097. WILL you explain what you mean by the term "Deferred Items," which forms the head of Account No. 5, page 15, in your Report?—That head of account comprehends all those items which do not properly fall under the head of Revenue and Charge, or of Debt Incurred and Paid Off; under what head of account they ought to fall is a point with respect to which I did not consider that I was required, in that Report, to offer any opinion.

2098. Will you explain what you mean by the item "Difference of Exchange between the Board's rates and the rates at which bills are actually drawn"?—The bills drawn for the interest of the Indian debt were drawn in the early part of the period at higher rates of exchange than those prescribed by the Board of Commissioners; the difference of 213,515 *l.* arises from that cause.

2099. In what period did that difference arise?—From 1814 to 1829.

2100. What is meant by "Bhurtpore Prize Stamp"?—I do not exactly know; but I rather think that India has given credit to London for the stamp duty, in consequence of not being aware that it had been reimbursed in London by the captors.

2101. (*To Mr. Melvill.*)—Will you turn to the account of the deferred items in page 15, and explain the item "Bhurtpore Prize Stamp, 25,000 *l.*"?—That is the stamp duty upon the grant of the Bhurtpore prize money, which duty was paid in London; we have charged it to the captors, and have therefore omitted it in the sums chargeable to India; but India having been reimbursed the amount by the captors, has credited it to London, where the payment was required to be made to the Treasury before the warrant for distributing the booty could be issued.

Lunæ, 16° *die Julii*, 1832.

THOMAS HYDE VILLIERS, ESQ., IN THE CHAIR.

Mr. *John Wilkinson* called in; and Examined.

Mr. J. Wilkinson. 16 July 1832.

2102. FOR what purpose did you go out to India?—To superintend the introduction of an improvement in the silk reeling, for Mr. Heathcoat.

2103. Is Mr. Heathcoat engaged in business?—A large manufacturer of bobbin net, at Tiverton.

2104. You went out to introduce his improvement into India?—Yes, to the reeling of silk.

2105. When did you go?—In April 1826.

2106. Where did you go to?—To Bengal.

2107. What part of Bengal?—To Santipoor.

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2108. Did the experiment succeed?—It succeeded partially.

2109. State what course you pursued on your arrival in India, and what stations you visited.—The first object of my going out there was to endeavour to introduce to the notice of the holders of private filatures, the invention, it having been declined by the Company here.

2110. Describe the invention.—It is a plan for ensuring a more even thread, by dividing the cocoons into sets, and which has been practised with great success in Italy and France.

2111. First classing them?—First classing them.

2112. Classing them into silks of the same dimensions?—Yes, by dividing the cocoons as they first run from the basin into separate sets, and afterwards uniting them into a thread of the desired thickness.

2113. In what part of Italy has that been practised, and when was it first introduced?—It was introduced in about the year 1824; I could not say particularly in what parts of Italy.

2114. Did you apply to the Court of Directors for permission to go out?—I applied to the Company for permission to proceed out; Mr. Heathcoat offered the use of the invention to them, and they were willing that he should make an experiment on his plan, but here the Court of Directors declined it.

2115. Was the application in writing, and have you got the correspondence that passed?—It was by written correspondence; but I have not got it.

2116. Will you state what course you pursued when in India?—When I got there I found there were no private filatures at work at all. I then brought the matter under the notice of the Company through the means of Messrs. Alexanders, and they were willing to make an experiment of it, the local government, which was done at Santipoor under my superintendence, and also at another filature, Rungpoor.

2117. You went to those filatures yourself?—I only went to Santipoor myself.

2118. Who was the Company's resident at Santipoor when you were there?—Mr. Edward Marjoribanks.

2119. And at Rungpoor?—Mr. Becher; the experiment was made to the extent of 100 bales, about 14 I think of which were reeled under my superintendence at Santipoor; there was a quantity reeled by Mr. Becher, at Rungpoor, and I did not remain in India till the whole of the 100 bales were completed, but returned to England with the first shipment; they have since been brought into the market, and on some of them there has been an acknowledged superiority.

2120. Were those which you superintended yourself visibly superior?—That I am not aware of.

2121. What arrangements did you make for classification, did you point them out to the natives?—I pointed it out to them, and I had a very simple piece of machinery applied to the reels then in use; it was merely a copper guide-plate, with holes, so as to ensure a division, and keep the cocoons in sets apart in the basin.

2122. Was the invention applied under your direction?—Yes, to the reels then in use.

2123. To what do you ascribe the partial failure that you speak of?—I should say it is partly owing to the want of good staple in the cocoons of India, and partly to the inattention of the natives, their carelessness; they require more superintendence.

2124. Has it been continued ever since?—No, it has not.

2125. Had you an opportunity of examining the different kinds of cocoons there; are they all of the same description?—No, they are not all the same; it depends very much on the season in which they are spun.

2126. What do you mean by good staple?—I should think the cocoon, as produced by the worm in India, very far inferior to that of the Italian; whether I am right in applying the term staple to it I do not know.

2127. What description of mulberry was in cultivation there for feeding the worm?—It was what they called the Indian Variety.

2128. Is there only one description of mulberry cultivated in the part with which you are acquainted?—Only one that I am aware of.

2129. What description of mulberry do you consider to be best calculated for the growth of silk in India?—I am not aware that they use any other than the Indian Variety.

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2130. But what description in your own opinion?—I could not say that there was any other tried; not as far as I am aware of; there was but one sort at Santipoor.

2131. What is generally called the White Mulberry?—No, the Indian Variety we should call it.

2132. At what age are each of the species of mulberry with which you are acquainted fit for picking?—The first in about four months after they are planted, and afterwards there is a crop about every eight or ten weeks.

2133. Have you ever tried or seen tried both the layer and the standard systems of cultivation?—There is a small plantation in the neighbourhood of Santipoor, not exactly on the standard plan, but rather, we should say, of jungle, suffering the plants to run up without thinning them.

2134. Explain the difference between the two systems?—The leaves of the one which I have just described are reckoned to be more nutritious, and the plant is also thought to suffer less from the weather.

2135. That is when they are planted in coppice?—Yes; and there is also a plantation of that kind at Hurripaul, but I am not aware of any other in India; all that I have seen have been in hedge-row.

2136. Do you know why that system of cultivation is followed in India?—No, I cannot say why, unless it is that it is the old custom, and that the other has not been introduced long enough to decide whether it is superior.

2137. In what month is the first crop gathered?—They vary in different districts; at Santipoor the crops were in March and April, July and November.

2138. Does this kind of mulberry grow in moist or in dry soil?—A dry soil is reckoned preferable.

2139. Do you know which crop is best, whether the one before the rains or after the rains?—The crop in the rains is the most abundant.

2140. The one that is gathered in July?—In July.

2141. Does it produce a fruit?—No.

2142. Is it considered that the leaves of the standard tree are less bitter and hard than those of the bushes or layers?—I never heard that stated, but I should suppose that they would be, inasmuch as they are higher from the ground.

2143. How high do the jungle trees grow?—About six feet, or perhaps more than that.

2144. In the coppice that you speak of, do you mean the stems grow from one stool as in coppice wood here?—Yes.

2145. They are cut down, and many stems shoot up from one stool?—Yes.

2146. At what period can a crop of leaves be gathered from each species?—I cannot speak as to the coppice wood, but from the hedge-row plantation in about four months, and then afterwards almost every eight or ten weeks.

2147. This hedge that you speak of is the division of the fields?—No, it is not the division of the fields, though they call it a hedge-row; it is a plantation rather.

2148. Explain what you mean by hedge-rows?—In rows about six or eight inches apart, and some space between each row.

2149. How high are they allowed to grow?—About three feet.

2150. Can you state how many crops are gathered from each species in the first year, and in each succeeding year?—I should say in the first year about four, and in the second year six.

2151. From each species?—Yes, from both the same.

2152. Will you state what you know as to the usual system of managing the hedge-row plantation of mulberry?—I should say they are planted about the end of November, generally, and the first crop of leaves is ready the next January or February; that they are hoed and dug between the rows; not much watered; weeded occasionally, I cannot say how frequently.

2153. Do they undergo any irrigation?—No. After the leaves are gathered, the plant is cut down to about a foot from the ground; once in the year, at the end of November, it is generally cut down to the ground, and at that time the ground is ploughed between, not at others.

2154. Who are the cultivators of the mulberry in India?—The ryots.

2155. Do they sell the leaves, or do they keep them for their own worms?—Generally the same parties keep them.

2156. Is there much capital invested in the production of the mulberry?—That I cannot say, it is a thing all among the natives, no European superintendence of it at all.

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2157. Is the practice of selling the leaves common?—Not common.

2158. Does it appear to you that much care was taken in the cultivation of the plant?—Not a great deal.

2159. Do you know what was the price of the leaves?—No, they are very seldom sold, they are generally grown by the parties who feed the worms, and if they are sold, it is between the natives, and I know nothing of it.

2160. Did you ever inspect the leaf at the time it was given to the worm?—No, I have never seen it before it was given; and when it is given it is chopped up so that I can form no idea of the state of it; I have seen them feeding, and the leaves are chopped up small.

2161. What species of worms are bred in the district with which you are acquainted?—There are only two, the one which they call the country worm and the large annual.

2162. Can you give the technical description; do you know any other name for it than that you have mentioned?—No, I do not.

2163. Do you know how often they change their skin?—No, I do not.

2164. Are you acquainted with any other varieties of the worm than those which you saw there?—No, I am not.

2165. How many crops of leaves do the trees generally produce?—There is one about every 8 or 10 weeks, after the first four months from their planting. It is four months after the first planting of these shrubs before you can gather a crop, and after that there is a succession about every 8 or 10 weeks.

2166. Can you state what are the distinguishing characteristics of the species of worm which you saw in India?—The distinguishing characteristic is, that the country worm hatches four times a year, and the large annual only once, from which it takes its name. I know of no other.

2167. Is the one species more hardy than the other?—I am not aware that it is; I think not.

2168. Or more prolific?—No, they are all alike prolific.

2169. Is there any difference in the silk produced by each species?—The difference seems wholly to depend on the season in which the cocoon is spun.

2170. And not upon the worm?—And not upon the worm, as far as the distinction between the country worm and the large annual goes.

2171. What is the best and the worst season?—The best season is what is called the November bund, (the cocoons are finished spinning about the beginning of December,) and the worst is the rainy.

2172. Is there more expense in the buildings or apparatus, or in the care attached to the cultivation of one species of worm than that of the other?—No, I should think not.

2173. Do you consider that a particular quantity of food is indispensable for particular varieties of worm, or that they will all live under the same circumstances?—The two that I have seen, would be quite alike with respect to their treatment in food, that is, the country and the large annual.

2174. You are not aware whether treatment made any difference in their health or product?—No.

2175. How soon after being hatched have you generally found the worms to commence their cocoon?—It depends very much on the time that they are hatched; sometimes between two and three months, in the hot season not much more than 30, or from 25 to 30 days.

2176. Is there any artificial heat ever used for the hatching of the eggs?—Never; it is not requisite at all in that climate.

2177. How is the temperature regulated?—They have a fire occasionally in the cold season, not for hatching the eggs, but for preserving the worm in the houses in which worms are kept at a proper temperature.

2178. Are they kept in a place where the light enters freely, or are they kept in the dark?—They are kept in a place where the light is excluded, but where the air is admitted, because there are no glazed windows; it is a mere hut, with a hole in the wall, before which they place a screen when they want to exclude the air, which excludes the light of course at the same time.

2179. In what state is the worm then?—During the whole time of its feeding.

2180. Then in point of fact it is kept in a dark place?—It is generally dark.

2181. Is the silk in the districts with which you are acquainted reeled by the peasantry, or in filatures?—In filatures; when I say the districts I am acquainted with

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with, I know but little except of that at Santipoor, having never stayed at any other.

2182. Did you understand that it was reeled by the peasantry in other places?—It is partially so.

2183. Do you know what the process used by the peasantry in reeling is?—It is very similar to that used in the Company's filatures, but inferior.

2184. What is the process of reeling used in the filatures?—The process is by placing the cocoons in hot water, and winding them off upon reels which are fixed, the coppers being placed in masonry, and having under each a furnace for the purpose of heating the water; it is I believe entirely on the Italian plan.

2185. Into what cocoon is it usual for silk to be reeled?—It is according to the order received from England; the principal part of that which comes from Bengal is coarser than that from Italy, that is, there is a smaller proportion of the fine silk generally ordered by the Company than of the coarse.

2186. Do you consider that the method adopted in India is influenced by any regard to quantity rather than to quality?—I should say that it is.

2187. How so?—Inasmuch as it is more to the interest of the people who are concerned (the natives especially) to get a large quantity than to get a good quality.

2188. Why is that?—Because they get more in proportion to the price that it fetches.

2189. Has the improvement of Mr. Heathcoat been introduced into France and Italy?—Very generally.

2190. Did you hear much of the competition between the Company and the private traders in silk in India, as at all interfering with the purchase of silk?—When I arrived out there, that competition had almost ceased; there was not, I believe, a single filature at work by individuals, nor had been for some little time previous.

2191. To what is that attributed?—The great price that the Company has given to the rearers of cocoons, it was beyond what any private individual could give.

2192. What was that price, do you remember?—I think the average cost of the silk to the Company for the year 1826 was 14 rupees 6 annas per seer, but that includes the winding charges; I should say that was the cost of the invoice, but then what they gave the rearers I cannot exactly state.

2193. But the price of the raw article had been so raised that it was no longer the interest of the private companies to purchase at that rate, and therefore they had ceased to work it?—Exactly so.

2194. To what did you hear attributed the great price which the Company gave for raw silk?—I heard it attributed to different causes; one was that it was done with the express purpose of excluding individuals from competing with them; and another, that as it enabled those who were concerned in the getting up of it to get a larger commission, it was more to their interest than if it cost less.

2195. The agents were paid by a commission on the price?—Yes.

2196. And therefore the higher the price the greater their remuneration?—Yes.

2197. Did you not hear also that there had been orders from England to send home a much larger quantity than usual?—No, I do not remember hearing that generally, but the order for Santipoor had, I know, been larger for the year 1827 than for the preceding.

2198. Will you state any general observations that you made as to the system employed in India in the production and reeling of silk?—I should say that the inferiority of the silk arose in a great measure from the carelessness of the reelers; I have heard the inferiority attributed in a measure to their inability to do it better, in consequence of being overworked; that may be the case in some districts, but I should not say that it was in the one that I have seen. I think that they require much closer superintendence than is given; and that if Europeans or country-born people were employed in the filatures as overlookers, the silk would be wound in a much better manner. I can state as a fact that I brought over two sample skeins, which were wound under my own immediate inspection, I standing at the basin during the whole of the time; I showed them to a gentleman in London who is a large manufacturer, (I should have stated that this was reeled on Mr. Heathcoat's patent plan,) and he said, that if all the silk was like that it would be worth 2*s.* a pound more than the ordinary silk from Bengal.

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2199. Were they picked cocoons?—No, they were not picked, but they were of the best bund, the November bund, perhaps better than an average lot even of that bund.

2200. Can you state what price that would yield relatively to Italian or French?—No, I cannot; for I have not seen this gentleman since. I mention this to show that the people are not at all inferior as workmen to those of Europe, and that as far as the winding is concerned, with more looking after they would be at least equal, if not superior.

2201. Without the introduction of fresh seeds from Italy, do you suppose it would be possible to make the Indian silk, by care in the winding, equal to the Italian silk?—I should say not equal; but I think that a very considerable improvement might be effected, both in the cocoon as it is spun by the worm, and in the silk afterwards as it is wound from the cocoon.

2202. In what sort of building is it that the worm is bred and fed?—Generally in huts.

2203. Is the same degree of care paid to it as in France or Italy?—Nothing like it; at least from what I have heard of the care that is given in Italy and France; I have seen nothing of that myself.

2204. Did it not appear to you that the cost of production even under a better system ought to be very low in India?—I have been told by a gentleman in the year 1826, that he could purchase silk for 12 rupees a seer, or that he could make it himself for 10 rupees 8 annas; the average price to the Company that year was 14 rupees 6 annas; as I stated before, this was in the year 1826.

2205. Have you any idea of the comparative labour between one of the natives of India and an European?—From a memorandum made at Tiverton, I find the average quantity of a fifteen cocoon silk reeled there was ten ounces per day from one basin. In India, the quantity of the same sized silk is not more than eight ounces and a half with the best cocoons (otherwise a much smaller quantity), although they wind in India two skeins at once on to the reel, and at Tiverton only one; had they wound two, the produce would be at least sixteen ounces.

2206. Have you made any calculation of what would be the comparative difference of wages?—I have not the means of making the comparison, but in India the wages are ——.

2207. Can you describe the system pursued by the Company?—With respect to getting up the silk?

2208. First of all with respect to the advances?—The advances are made to people whom they call Pykars.

2209. On what principle are the advances made?—On a rough guess as to the amount that will be required.

2210. The amount of outlay required?—The amount of silk that is likely to be required. The advances are generally very large. The silk is brought in, and wound at the Company's filatures.

2211. What takes place after the advance is made?—What takes place is entirely between the pykar and the peasant; the resident has no further trouble than to see that the cocoons are brought in and wound off.

2212. Then the resident in no degree superintends the actual production of the cocoons?—No.

2213. Or of the worm?—No.

2214. Or of the leaf?—Nor of the leaf.

2215. Well then, he hears nothing more of the silk until the cocoons are brought to him?—No.

2216. Then does he take some and reject others, or take all that are brought to him?—No; he rejects some if they are very bad.

2217. In short, he inspects them, and makes a selection?—His native people inspect them, not the resident himself.

2218. His native servants, who are acting under him?—Yes; what they call the filature gomastahs.

2219. Then the winding takes place after that?—Yes, and that under the superintendence, I may say, of the pykar; at least he comes to see that justice is done to him; he is always allowed to be on the filature whenever he likes.

2220. And does the resident, or any European, personally superintend that operation?—The resident looks occasionally there, but no one European could be constantly on the spot during the working.

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2221. In short, that work is executed and superintended mainly by the natives?—Mainly by the natives.

2222. Well then, in what manner, or at what time, are the advances of the Company adjusted?—The price of these cocoons is settled according to the produce of them in silk, at so much per seer of silk, the pykar being allowed to take the refuse cocoons, which he winds off.

2223. Is that the only way in which the pykar is paid?—It is the only way.

2224. And that of course forms a deduction; the ryot is paid for the whole of the cocoons, for the whole he produces?—The ryot is settled with by the pykar.

2225. For the whole amount?—For the whole amount.

2226. And who determines what proportion should be selected from the refuse of those cocoons?—It is just those that are not run off, of which the ends break, and which they cannot use; in fact, they are all tried, or at least those that are not rejected at first from their appearance.

2227. Then in what manner are these useful to the pykar?—They wind off into a sort of stuff which they call chassum.

2228. Then who repays to the Company the advance to the pykar?—They are paid in silk, by the silk produced from these cocoons.

2229. Then they are allowed so much on the silk?—Yes.

2230. Now, if there is any difference between the amount of produce and the amount of advance, who is responsible to the Company?—There is always a security taken from these pykars; but they are generally men of large property themselves; I believe no advance is made to them to any extent without security being taken.

2231. What is the nature of that security?—I could not state that; something in the shape of a bond, I believe.

2232. So that if the supply is deficient, the pykar is held responsible?—Yes; and if he goes away, his sureties are answerable for him.

2233. When the silk is wound, what is done with it?—It is placed in the store till it is required to be sent down to the resident to be shipped.

2234. Under the directions of the board of trade?—Under the directions of the board of trade.

2235. Had you an opportunity of examining the silk establishment, and do you think it was on a proper economical footing?—Yes, I should say, generally speaking, it was.

2236. Did you inquire into the salary of the chief of the establishment?—I believe his salary was 200 rupees a month.

2237. That is about equal to 20*l.*?—About equal to 20*l.*

2238. But speaking of the European at the head of the establishment?—The commercial resident?

2239. Yes.—Why, his remuneration would depend on the amount of the investment which is got up, because he is paid wholly by commission, I believe.

2240. Is the house that he dwells in on an economical scale?—It is fit for India.

2241. What do you mean by fit for India?—Why, it is fit to be a country house for a gentleman who, when he is in town, lives in the City of Palaces.

2242. It would not be fit for England then, you think, for a person engaged in the same trade?—I do not mean to say it is extravagant; there are a great many comforts required in India which there are not in England.

2243. Well, it is a more expensive residence than would be provided for a person engaged in a similar employment in England?—Yes, I should say it is; his expenses are considerably larger than they would be here.

2244. From what cause are they larger do you apprehend?—I should say, in the first place, that if he had a house to find for himself, his house-rent would be a very important object; in the next place, his number of servants, and a variety of other things which I can hardly enumerate now; but the expense of living in India, I know from experience, is nearly double the expense of living in England.

2245. If private individuals were to establish silk establishments in India, do you think they would find houses and establishments for their principal agents on the same costly scale?—I should think not.

2246. If the object of the Company in establishing these silk filatures is profit, why should they provide for their agents on a more costly scale than private individuals engaged in the same trade would do?—They may have other objects besides the mere profit; there is their dignity to uphold, and it is of importance I suppose that that should be upheld in the eyes of the natives; the appearance in that way goes a great way with them.

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2247. You think it is of importance, that the agent of the Company should uphold his dignity, but you do not think that the agent of a private individual engaged in the silk trade should do so likewise?—No, I should say not; neither is it necessary nor yet expected.

2248. Is not that a good reason why the Company, who have to pay not only for the silk establishment as a mercantile speculation, but also for the dignity to be upheld by their agents, should not engage in any such manufacture?—Perhaps it is.

2249. Are the houses in which the merchants live in Calcutta similar to those which merchants in England reside in?—No, I should say they are on the whole more splendid.

2250. And the general style of Europeans in India is considerably more splendid than that of Europeans of the same class in this country?—Certainly.

2251. You stated just now, that living is doubly as expensive in India as it is in this country; will you state in what way it is so?—I should say principally the expense arises from house-rent and servants; the expense of house-rent is very great.

2252. And servants?—And servants.

2253. Are those servants absolutely necessary to your comforts and the protection of your health?—Yes.

2254. Are you aware that the price of silk has fallen in India since 1826?—No; as I have neither seen nor heard anything of it hardly since I returned, I am not aware. When I came away the board of trade were taking measures to reduce the price given to the pykar for the cocoons, in consequence of a great loss having accrued to the Company here; and it was then thought that it would have the effect of opening the field to private individuals again, inasmuch as they would be enabled to give something like the price, or perhaps as much as the Company were giving.

2255. Did the large price given by the Company have the effect of increasing the production of silk?—I should apprehend that it had for a time.

2256. Do you think that was beneficial or otherwise?—It might be useful.

2257. Can you state what was the average amount of silk annually produced at the residency at which you were?—I can state it only for the year 1826; the quantity despatched to the Presidency in that year was 1,355 maunds; I believe the order from the Court of Directors for that year rather exceeded the above quantity.

2258. What was the extent of the establishment of buildings, was it on a large scale?—It was a filature of about 400 basins at the time I was there, but Mr. Marjoribanks applied to have it enlarged; whether it has been done or not I do not know.

2259. Of what description are these large buildings?—The whole of it comprises a large area, what they call there a compound.

2260. Similar to a factory in this country?—Yes, something of the same kind; it comprises the house for keeping the cocoons, the warehouse for the silk, and the ovens for baking the cocoons.

2261. How many hands were employed there?—When they were in full work they would require about 800, I should think.

2262. And for how many months in the year are they in full work?—It is very variable; in the rainy season they generally have all the basins at work, because they endeavour to run off the cocoons immediately, or else they spoil, but at other times there never are all the basins employed; I should say on the whole, perhaps they may work eight or nine months in the year, but they are subject to frequent interruptions from the want of a supply of cocoons.

2263. From what does the want of supply arise?—Sometimes from a failure in consequence of the heat; at the time that I was there the supply at Radnagore had totally failed in May 1827, it was in consequence of the excessive heat.

2264. And the worm died?—And the worm died.

2265. Can you state what amount of population is employed in the production of silk, and in the cultivation of the mulberry tree?—In the neighbourhood of Santipoor?

2266. Yes.—No, I cannot; because the people lay wide; some perhaps at the distance

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distance of twenty miles, and so on; I never heard any estimate of the number altogether.

2267. Do you know what number of residencies there are?—I think twelve where silk is got up.

2268. Each of them under the superintendence of a servant of the Company? —Yes.

2269. Not more than one servant?—Not more than one servant at any one.

2270. Can you state in what parts of the country they are situated?—They are all in the province of Bengal; I do not know that I could name them all.

2271. What was the description of that climate and soil where you were stationed? —The soil was dry, and the climate was reckoned preferable to that of Calcutta, it was not so damp or marshy, it was rather on a rise from Calcutta.

2272. It was considered of much importance to have a dry soil, was it not?— It is reckoned preferable for the mulberry.

2273. And for the worm?—And for the worm I should say too.

2274. Had you an opportunity of getting acquainted with the Company's principal agents, and of ascertaining whether they were persons who fully understood the details of the silk filature?—I should say that in some instances they certainly are not, because they are occasionally removed from a residency where no silk is got up, and placed over one where little or nothing else is got up.

2275. Are they, in your opinion, such persons as a manufacturer would select to superintend such establishments in France or Italy?—I should hardly think that they are.

2276. Are they a little above their business, do you think?—No; I should say that some gentlemen whom I have seen there take a good deal of interest in it, and I would particularly name Mr. Marjoribanks as one. I do not know whether you are aware of his having tried to introduce what he calls a Neez cultivation.

2277. What is the meaning of that?—The principal object of it is to make advances to the ryots without the intervention of the pykar.

2278. Has he succeeded in it?—The thing was in its infancy when I was there. He had applied to the board of trade, and they supported the measure, but not so far as he wished. I remember, in one instance, his saying he wished particularly to try whether he could not have some glazed windows put to the place where the worms were fed, for the purpose of giving them light, and also excluding the cold in the cold season, for these huts are very bad in that respect; they must either have all the air or none, and may be exposed to a great deal of cold in the winter and heat in the summer. Mr. Marjoribanks detailed very fully to the board of trade at Calcutta what he had done with respect to it, and you will see by the letter I saw here on Saturday, that the Court has noticed it in their despatch to India; but whether there are any particulars from Mr. Marjoribanks' letter to the board of trade quoted in the letter to the Court here, I know not; if there are, you will have some valuable information.

2279. Such being the character of Mr. Marjoribanks, do you think other agents, as far as you are aware, have been equally well selected?—I cannot say that I am much acquainted with many others. I did not remain at any other station. I have seen one or two in Calcutta, but have never been in company with them as I have been with Mr. Marjoribanks.

2280. Did you hear many instances of the silkworms dying in large numbers?— Not many instances; but in the case I just mentioned the whole bund failed.

2281. And it was considered in the country as one of the causes of loss and uncertainty?—Certainly.

2282. Would it be possible, by placing the houses where they are fed in shady situations, to prevent that occurrence?—I should think more might be done with respect to building them on an European plan.

2283. Did you ever hear of any chemical preparation being used for promoting their health or comfort?—No, I never did.

2284. The huts you are now speaking of are the huts merely of the peasantry? —Yes.

2285. Which is the most valuable silk, the country or the annual?—I should say that the annual possesses no superiority over the country, excepting that it is rather larger; there is more silk from a cocoon, but the country or dessy worm is the best by far.

2286. Is there much of the wild to be found?—No, I believe not; the Europeans only, as a matter of curiosity, have it brought in now and then to show them.

2287. Have you ever seen any of it wound into thread, so as to judge of the quality?—No; I put in my pocket a specimen of country-wound silk that is wound without a reel [*exhibiting it*].

2288. Can you state what would be the average produce of an ounce of eggs in India?—No, I cannot.

2289. Can you state what quantity of leaves would be consumed by any given quantity of worms?—They generally reckon them, they do not measure them; they take it in this way, that a biggah of plants will feed about a thousand worms a day.

2290. What is a biggah?—It is in the neighbourhood of Calcutta about equal to a third part of an English acre; the produce will feed this number on an average, because in the rainy weather they feed a much shorter time.

2291. Had you any experiment tried as to the quantity and quality of silk produced by the leaf after rains, and during the dry season?—The quantity during the rains is larger.

2292. And the quality?—The quality is very much inferior.

2293. Can you state the proportion of silk that a given quantity of cocoons produce in India?—They generally reckon on an average about a twentieth part; that a maund of cocoons would be about a seer of silk, the cocoon being weighed before the chrysalis is killed.

2294. Are you acquainted with the reeled silk of England and of France?—No, very little.

2295. But you have seen it in Mr. Heathcoat's establishment?—Yes.

2296. You have seen it nowhere else?—Not in England; I have seen Italian and French silks, but none has been reeled in England excepting by Mr. Heathcoat.

2297. You consider yourself a judge of the French and Italian, and English silks?—Not much.

2298. What do you think of the Indian silk in comparison with the silk of other countries?—I should say it is foul and uneven, and what they call endy, having many breaks in it.

2299. And in short is capable of great improvement?—Great improvement.

2300. Why was not the invention that you carried out continued after your departure by the commercial resident?—The experiment was only to the extent of 100 bales, and it was to wait the decision of the Court here; that decision was not for its adoption; they did not consider the improvement sufficient to warrant them giving anything for the use of the patent.

2301. There would have been an expense?—Yes; Mr. Heathcoat would have expected to be paid, having a patent right, so much per pound.

2302. And that expense foreigners had not to bear?—Yes.

2303. Was there a patent taken out in France and Italy?—Yes.

2304. Surely they could have done it in India without any expense?—No, there was counsel's opinion taken upon that, and Mr. Heathcoat's right was considered to extend to India; but the Company would not have taken advantage of it, even if the patent right had not extended to that country.

2305. Was the silk that was wound according to Mr. Heathcoat's plan sold higher than the silk of the season generally?—Some part of it sold at an advanced price. I should say that the cause of the experiment not succeeding fully was, that the fibre of the cocoons was too weak to admit of the application of the plan. But at the same time that one part of Mr. Heathcoat's plan was acknowledged by the natives as a most decided improvement, namely, that of his method of giving the croisée, that the natives themselves acknowleged to be a most decided improvement; and the cocoon of Bengal as now produced is capable of the application of that part of his invention.

2306. Is that part of it continued?—No; no part of it is continued.

2307. But you are not aware that anything has been done of late years to improve the quality of the cocoon?—No, I am not aware that there is; I never heard of any beyond this experiment of Mr. Heathcoat.

2308. Is not a better price given for a good cocoon than for a bad one?—It is in this way, that the more silk a good cocoon gives the better, and the price is regulated by the turn out.

2309. Then it is to the advantage of the grower to make the best he can?—Most decidedly. But cocoons are seldom bought except by native winders or by private individuals when they do wind, and when they are bought they are bought by tale.

Mr. *J. Wilkinson.* 16 July, 1832.

2310. Is there any suggestion that you would make as to the improvement generally of the management of the growth of silk in India?—I should say, that in the first instance the rearing might be very much better; protection might be given to the worm by buildings on an European plan; and the cocoon produced by the worm might, by attention and care, be very much improved; notwithstanding that I consider the climate of India is certainly against it.

2311. But in buildings well adapted for the purpose, the disadvantages of the climate might be in some measure remedied?—They might be in some measure remedied, but they never would be altogether obviated. They have also a plan of cleaning their silk on the reel, which makes it what the manufacturers call endy; it breaks it.

2312. But is not that carelessness?—No, it is their plan; they will not be beaten out of it. It is a thing that is never allowed in Italy or France. It is cleaned on the reel while the skein is on the full stretch; the consequence is, if they attempt to pull off what they call a gout, they naturally must break the thread in so doing.

2313. Has any new description of worm been recently introduced into India, or have you heard of the introduction lately of any new worm from China?—Not of late years; it is some years, I think, since the last introduction from China.

2314. Do you know about what period?—No, I cannot say; it is many years since; at least I have not heard of any lately.

2315. Did you find Mr. Marjoribanks perfectly ready to afford you assistance in forwarding your object?—Perfectly so, and also the government there; I received every facility. Mr. Watts was then the resident at Radnagore, and Mr. Becher at Rungpoor.

2316. Was Mr. Grout's agent there when you were?—No, he had returned some years.

2317. What was his name?—His name was John Brown.

2318. Did you hear when you were there that the rent of land for the production of silk was much higher than the rent of other land?—Yes, considerably so.

2319. Was it supposed to require land of a superior quality?—I do not know that it is; I am not aware of that; I could not speak with certainty to it.

2320. But is it not the case, that in many places the silk lands let for four times the rent of other lands?—I should hardly have thought so much as that; they let for a considerably higher rent.

2321. To what cause have you heard the difference ascribed?—To its being a more profitable way of cultivating it.

2322. Who determines whether the cultivation shall take place or not; is it the resident who determines in what part of the country silk shall be cultivated?—I believe it depends on custom more than anything else.

2323 Is the pykar in general a landowner?—I should think he might very very likely be; they are generally men of property, but whether landowners or not, I cannot say with certainty.

2324. What was Mr. Marjoribanks' reason for trying to get rid of the pykars?—He thought he could get the cocoons at a smaller expense, and bring people more under his own superintendence to come nearer to him, and in that way he might look over them himself and save expense; he considered these people were useless, these pykars.

2325. In short you distinctly consider that the Bengal cocoons are capable of great improvement?—Most undoubtedly so; and the silk materially improved by winding with greater care and attention.

Lunæ, 13° *die Augusti*, 1832.

THOMAS HYDE VILLIERS, ESQ, IN THE CHAIR.

Nathaniel Wallick, M. D., called in; and Examined.

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2326. WHAT office do you hold under the East India Company?—I am Surgeon on the Bengal Establishment of the Company's Service, and Superintendent of the East India Company's Botanic Garden at Calcutta.

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2327. The Committee understand that you have turned your attention to the botanical and agricultural resources of India?—Yes, I have.

2328. Will you state what works or papers you have published upon those subjects?—Various papers, connected partly with the botany of India, and partly with the agriculture of India, in the Asiatic Researches, in the Linnæan Transactions, and in the Transactions of the Society for the Encouragement of Arts in London, in the Transactions of the Agricultural and Medical Societies of Calcutta, also a paper in the London Horticultural Society's Transactions, and I have published two large works, entitled "Teutamen Floræ Napalensis," and "Plantæ Asiaticæ Rariores."

2329. What are the principal products to which you have turned your attention?—In the course of my service under the Company, I may say I have attended to most of the subjects which are connected with the agriculture of India; but officially my attention has been particularly directed to the forest, and the timber productions of India, and the resources connected generally with those objects, embracing drugs that are produced from trees, dyeing woods, and likewise to other matters, such as to plants producing cotton, food for silk besides that species of mulberry which is peculiar to India; I have likewise attended to the subject of coffee, sugar, and lately tea.

2330. What are the other plants to which you refer as being used in the production of silk?—There are, I may say, in India, two plants that are most extensively applied to the feeding of the silkworm; the one is the mulberry, and the other is the castor oil plant, or the Palma Christi, as it is generally called. The mulberry is infinitely the most important, both with reference to the extent of its cultivation, and with reference to the product of the silkworm that is reared by it; it is the best silk which is produced from mulberry. Inferior kinds are produced from other plants, especially from the Palma Christi; also several kinds of the laurel tribe, belonging to a genus called *tetranthera* (subdivided again into others by modern botanists), the latter is especially applied in the north-western provinces of Bengal to the rearing of a coarse kind of silkworm called muggadhuti.

2331. Have you turned your attention at all to the nature and fertility of the soil?—Yes, I have.

2332. Can you state what in the different parts of India to which you have turned your attention is the description of soil to be found generally, its depth, and degree of moisture?—I would beg to confine myself, if I may be permitted, to those parts of India which I have visited. I should commence by stating that, generally speaking, the soil of India is very superficial. I have a particular reason, which I shall presently explain, why I should say that it is very important to keep that circumstance always in view, that the soil is very superficial. It is generally not more than six inches deep. To that circumstance I would attribute the extraordinary failure which has, to my knowledge, on various occasions, attended the attempt of introducing European modes of tillage. I can mention particularly one example, if it is the desire of the Committee that I should, namely, the experiment made with the English plough in Bengal.

2333. Does your remark extend equally to the neighbourhood of the rivers?—Generally speaking, to that kind of land that has produced any of those articles that form the staple produce of India. Every rule has its exceptions, and of course the alluvial lands would, generally speaking, have deeper soils than others; but the alluvial lands near the great rivers or near the seaside, are generally not, from various reasons, those that are most in cultivation.

2334. Will you state the reasons?—If the Committee would permit me I would begin with Bengal. The soil of Bengal consists almost throughout of a vegetable mould, more or less modified, in consequence of its greater or less admixture with sand or clay. When I speak of Bengal, I would beg to be understood as speaking of those provinces that are generally called the Lower Provinces, extending as far up as Bahar to the north; to the east, as far as Chittagong, and to the west as far as Cuttack. Although certainly a champaign country, it is in some degree varied in point of elevation, and hence arises its greater or less liability to annual inundation, either from the river Ganges and the Burhamputra and their tributaries, or from violent rains, hangs one of the greatest points respecting the produce. It is one of the difficulties connected with the husbandry of Bengal, that large tracts of land cannot be had of an equal description, therefore, if a person for instance would engage in the cultivation of coffee or of sugar, two articles that require entire exemption from inundation, he would be obliged to comprise within the area of the land for

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for such plantation, at least one-third of lands that would be utterly unfit for his immediate purposes, and he must therefore reckon upon deducting from his profit the loss incurred by the necessity he is under of introducing other objects of cultivation on the above-mentioned third part of his land.

2335. Relatively to other countries with which you are acquainted, what is your opinion of the general fertility of the soil?—I believe that those parts of India generally that I have visited, are inferior to no part of the world in fertility of soil and richness of produce. I have only visited India; I may say that I have seen the Brazils. From personal experience, of course I ought not to speak of any part of India except of those that I have had opportunities of examining thoroughly. I can point them out to the Committee on a map I have brought with me, and which I have had engraved expressly to indicate the routes of various agriculturists and naturalists in India. I have seen a good deal of cultivation in the Isle of France; I consider India equal to any part of the world in point of fertility and abundance of produce.

2336. Do you consider it equal to the Isle of France in its capacity for growing sugar?—Yes, I do; I would beg to say that I consider it equal, not only with regard to sugar, but with regard to coffee and cotton.

2337. Do you consider it equal to the Brazils also with respect to those products?—I do; I should think so; I would not hesitate saying generally, that the soils comprised within the Company's territories, are equal in fertility to any soil in any part of the world; it is not inferior to the most fertile soil of the Isle of France. The Isle of France produces a species of mould excessively rich, such as is not often equalled, except at particular places in continental India; yet it is so excessively scanty and so intermixed with rocks and stones, that a proportionate loss is sustained which is counterbalanced on the continent of India by its greater abundance; I speak of the Isle of France from personal experience during a period of four months.

2338. What descriptions of grain are best suited to the soil of India?—You may almost divide the lands in the Indian possessions, as well as the people, into two classes, according to the nature of the grains that are cultivated by them. The one class of territory I would call the rice territory; and the other, the white grain, the wheat and barley territory. The natives of Bengal, who are consumers of rice, always meaning by Bengal that extent which I have before stated, are an inferior race of people, in comparison to the people that feed chiefly on wheat or barley, but they are more industrious. A great number of grains are cultivated besides those just mentioned; some of the most beautiful kinds of millett and other grains are produced, which are beyond all comparison for the richness of their produce; but the misfortune is, that they require better and more elevated situations than what the husbandry of Lower Bengal will admit of; they would in Lower Bengal cultivate those kinds of grain if it were not for the nature of the land; it requires higher land.

2339. Is the production of Indian corn, which is best known in America, grown also in India?—Yes, it is to a very trifling extent, comparatively speaking; it is difficult to say the reason of this. It is supposed to be a very excellent grain and most productive; but there is a prejudice generally amongst the natives that it is unwholesome, and that prejudice reaches from one end of India to the other. That prejudice, according to Dr. Hamilton, is entirely unfounded, but still it exists; and, strange as it is to say, a very large quantity of that grain is cultivated, not as a staff of life, but for eating almost in a raw state, more as a condiment than anything else.

2340. You have mentioned the survey of Dr. Hamilton; will you state what provinces were embraced in that survey, and what is your opinion of that work?—Dr. Hamilton, between the years 1807 and 1813, surveyed the following districts: Dinajpore, Boglepore, Rungpore, Purnea, Behar, Shahabad and Goruckpore; I believe that there never was produced a more complete work of this kind; the materials accumulated by that naturalist are of the most extensive and comprehensive description; the work supplies an inexhaustible source of sound and useful information. The only defect of that survey is, that being so very extensive, and comprising so many districts, which of course must correspond with each other in many material points, there is a great deal of repetition; but with a good index, with such an index as a survey ought to have, and with a good deal of condensing, I do believe, and I would risk anything upon the truth of this assertion, that there exists nowhere any survey superior to it in value. I may perhaps take the liberty to

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to mention, what the Committee may perhaps have heard respecting Dr. Hamilton's Statistical Survey of Mysore. An objection has been urged against this admirable work: it is objected that it is an extremely tedious book; but I should be inclined to consider this, if indeed founded on reality, to be rather in favour of than against such work. A statistical survey is not a book that is intended to be read for amusement, by any means; and a person that would expect to take up Hamilton's Survey as a book for amusement, might as well expect amusement from a nautical almanack, or from a table of logarithms; but at the same time I would beg to observe, that the only deficiency in Hamilton's printed Statistical Survey of Mysore is, that it has not so complete an index as could be wished, upon the perfection of which depends the value, in a very great measure, of such a work.

2341. What is your opinion with respect to the general character of the husbandry of Bengal?—I should say, that upon the whole, the husbandry of Bengal has in a great measure been misunderstood by the Europeans out of India. The Bengal husbandry, although in many respects extremely simple, and primeval in its mode and form, yet is not quite so low as people generally suppose it to be; and I have often found that very sudden innovations in them have never led to any good results. I have known, for instance, European iron ploughs introduced into Bengal with a view of superseding the extremely tedious and superficial turning of the ground by a common Bengal plough. But what has been the result? That the soil, which is extremely superficial, as I took the liberty of mentioning before, which was intended to be torn up, has generally received the admixture of the under soil, which has deteriorated it very much.

2342. Do you consider that the husbandry is susceptible of any great improvement?—Certainly; but not to so great an extent as is generally imagined: for instance, the rice cultivation, I should think, if we were to live for another thousand years, we should hardly see any improvement in that branch of cultivation. Other cultivations are more or less susceptible of improvement, but not to that extent that is generally supposed. The indigo plant, as it is now cultivated, (I do not speak of the manufacture) is probably not susceptible of any great improvement.

2343. Are you well acquainted with the indigo districts?—Yes, I have seen a number of them; I have been chiefly in that district which is considered the principal, namely, Tirhoot.

2344. Is it not considered that great improvements have taken place in those districts since the introduction of the Europeans?—Undoubtedly; I merely spoke of the cultivation of the plant. Those people that are engaged in the cultivation of indigo, are still obliged to adopt the old method of advancing to ryots or to the peasantry for their supply.

2345. Entertaining such a high opinion as you do of the fertility of the soil, to what causes have you generally referred the extreme poverty of the people?—I believe I shall be able to explain satisfactorily to this Committee the cause of this state of things. Whoever has been in India must have found that the ryot will never exert himself beyond what will give him his daily food; a person will never go out of his way, and will never exert himself beyond what is necessary to produce the minimum of profit. I have never seen an instance to the contrary. For instance, taking those that fell and deal in timber, although the timber will be double or treble the value if a man will stoop down to cut it near the ground, he will not do that because it gives him the additional trouble. It is that want of providence which I believe nothing will remedy, except that glorious system which we now see which has been adopted throughout India, that of educating the natives and bringing them to a higher state of civilization.

2346. Are not the Bunyers a most industrious class of men?—They are so to a certain extent; but the reason why in India so many men are employed upon one and the same work, is really attributable only to this want of foresight. A native of India will never exert himself beyond what is necessary to procure the minimum of profit. To this state of things it is owing, for one instance, that the cotton plant is almost always reared as an annual in India, whereas in America and the Leeward Islands, it is triennial.

2347. You have mentioned the forests of India as having particularly engaged your attention; is it your opinion that the timber of India might become a commercial resource of greater importance than it is at present?—Undoubtedly.

2348. Will you state your reasons for maintaining that opinion, and the particular parts of India to which your observations apply?—I have visited a great many parts of India, particularly with reference to the timber forests, from the Oude

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Oude territories to Dayoo Dhoon, along the frontiers of Nepaul, and likewise those on the river Irawaddy and in Martaban, and I find that there is no description of timber in the world that either these countries do not possess, or of which they do not possess, if I may call it, the representative or substitute.

2349. What are the kinds of trees to be found on the north-east frontier of Oude?—The staple of that part of India is the Saul tree (*Shorea robusta*), the Sissoo (*Dalbergia Sissoo*), the Toon, the Jarrool, the Mango, which is a most excellent sort of wood for ordinary purposes, and a very great variety of others. The Teak is entirely confined to Malabar, and to the Burmese dominions, partly those that still remain Burmese, and partly those that have come into the British possession, and lastly, to Java.

2350. For what purposes would you use the saul?—Partly for ship-building purposes, and partly for house-building; it is also in a great measure applied to the construction of gun-carriages, and to other military purposes.

2351. Is not Calcutta chiefly supplied from the Oude district with saul?—Chiefly from Oude and Goruckpore, but strange to say, there has been a falling off which has been felt in the most serious manner; a falling off, not only in the production of saul, but also in the production of the timber that has hardly any substitute in India itself, the sissoo. A great falling off has been experienced by the Supreme Government in Bengal in the supply of bamboos, which ought never to have been experienced; and a committee was formed about eight years ago with a view to remedy so formidable an evil as a want of bamboos, which is the universal building material for the lower order of the natives of India; a good sized bamboo has for many years not been procurable in Bengal.

2352. Will you state the cause of that?—The reason is a very clear one, and one perhaps that may be applied by way of a preventive against similar defalcations. Calcutta used formerly to be supplied from a place called Moorshedabad. A large jungle consisting of bamboos used to supply from time immemorial all Lower Bengal with bamboos of very noble dimensions. About 15 years ago when the station of Burrampore became unhealthy and sickly, it was supposed that the bamboo jungle was the cause; it was entirely cut down. In the first place the sickliness was not remedied, and in the next place the great source from which Lower Bengal, chiefly Calcutta, used to be supplied was at once cut off. One of the finest productions, independently of the many others that we have in our Eastern lately acquired territories on the Martaban coast, consists in superb bamboos, as we have nothing equal to this sort any where. I have seen stems of such gigantic diameter that I could almost put my head into the hollow part of them; they grow to a height the most astonishing.

2353. Have those bamboos that have been cut down grown up again?—No, there is a peculiarity in the bamboo as well as in the sugar, and a number of other products belonging to the same tribe of plants. It is this: that the term of their existence ceases the moment they have done blossoming; the consequence of which is, that whenever a group of bamboos goes into blossom, that group invariably dies, every stick of it, down to the end of the roots. I have seen a very curious instance of that at a place called Rampore, in Rohilcund. I visited Rampore in 1825. There is a belt round it of about 40 fathoms in diameter, belonging to the rajah; when I was there the whole of that belt, comprising millions of stems of bamboos, had been in one simultaneous blossom, and the consequence was that there was not a single stick alive; they were all leaning upon each other. The chieftain to whom Rampore belongs, most judiciously did not allow a single one of those bamboos to be cut away, but allowed them to remain to protect the young bamboos that spring up from the grains of the old ones. The consequence was, that at the time when I saw it; there was a succession of young bamboos protected by the old bamboos, and which would in a few years form a source of great profit to the man.

2354. Are the Committee to understand that the price of timber in Calcutta has been increased of late?—Yes; the supply of saul, of sissoo and of bamboo have fallen off very much.

2355. What has caused the falling off; are not the forests of Goruckpore very abundant?—The great point which must be taken into consideration in an Indian forest is its proximity to the water, and the facilities of conveying the timber to the nearest depôt, or the nearest port. The natives have in a most injudicious manner felled all the timber that was good and large, both young and old, and often they have done this in that most injudicious mode I have described already; the consequence is, that every good stick near the river has been allowed to be carried away, and now for every bow of timber that you wish to procure, you are obliged to go to a distance, and to convey the timber from a distance that most materially enhances the price of it.

2356. Would not that be obviated if Europeans might be allowed to form establishments there for conveying the wood to the nearest rivers?—Most undoubtedly. I should say, that if there is any point in which European skill might be profitably employed, it would be in establishing saw-mills, and in establishing local depôts and local half-wrought material depôts, by which means the enormous risk that is experienced by timber being floated down entire from Cawnpoor and from Goruckpore would in a great degree be obviated. Very often the consignments of timber are lost on the rivers; these losses might be avoided, and better means of land as well as water conveyance than are now employed no doubt devised. But I would beg to be understood as speaking chiefly with reference to our lately acquired territories east of the Saluen river in Martaban, and on the Tenasserim coast, where the forests are not so destructive to Europeans as those in Hindostan.

Martis, 14° *die Augusti*, 1832.

THOMAS HYDE VILLIERS, ESQ., IN THE CHAIR.

Nathaniel Wallick, M. D., called in; and Examined.

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2357. WILL you state what are the different varieties of timber in India applicable to building purposes of all descriptions, including ship-building?—There is a very large variety of timber; the staple timbers of Hindostan are the saul, the sissoo and the teak, both for ship-building and for house-building; and I would add for native buildings the bamboo, but there is no country in the world which has a greater number of forest timber applicable to every possible purpose.

2358. Have they pine or oak?—In the greatest abundance; there are eight species of pine trees in Nepaul, in Gurwal, Kamaon and Sirmore, towards and on the Himalaya, and there are nearly twenty species of oak.

2359. Are the yarrow, or red pines, known in America, to be found in India?—The species of Indian pine, with the exception of four, are totally distinct from the pines of the north of Europe or of America, those two are the purple coned pine, (*Pinus Webbiana*) which is remarkable, as a kind of dye or indigo is produced from the cones of it; another is the *Pinus Longifolia*, remarkable for its long leaves; thirdly, a sort called *Pinus Excelsa*, resembling the Weymouth pine; and lastly, the Deodara, which is very like our cedar. But all the Indian pines are remarkable for their immense size.

2360. Are they accessible?—The only difficulty with regard to the mountain oaks and the pines is in the conveyance to the plains; but I should say, that would be one of those points to which European skill would be particularly applicable, because the natives in India have no idea of those means of conveyance by slides, &c. which have been used with so much effect of late years in America and in Europe. It is a very singular fact, that the paramount deficiency in the Indian management of timber, is the absolute want of any regular system of seasoning; the timber that is felled to-day is likely to come into the market to-morrow, and to be sold and employed within a twelvemonth of its being felled, and to that circumstance more than to anything else I would attribute the woeful devastations by the white ant and by the dry rot which are found to prevail in India, especially in houses, and likewise in ships and boats. The natives have no idea of the necessity of timber being seasoned; and if it is seasoned in India it depends entirely upon the man not having been able to sell it, for he never lets the timber lie over for the purpose of seasoning.

2361. Is that supposed to have led in any degree to the falling off in ship-building in Calcutta?—No, I should suppose not to the falling off in ship-building; teak being the chief timber applicable to that purpose, is dependant on the inadequacy of the supply of timber.

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2362. The timber on the Saluen river is not very accessible is it?—Yes; I should say that the teak on the Saluen as well as the Attran, is as accessible as the timber in any forest that is called accessible.

2363. The large timber is several miles from the river is it not?—At the utmost two miles; and I should consider that an exceedingly moderate distance.

2364. Have you any reason for supposing that the timber of India might become an article of foreign trade?—I believe it might.

2365. What Asiatic countries would be likely to afford a demand for it?—I am not so much alluding to Asiatic countries as to European; it is a notorious fact that a kind of tree is imported from Africa, the African oak, of which the natural history, even the name of the tree, strange to say, has continued a problem up to this day; no one knows what the tree is; it comes from the interior of Africa, and is much more expensive than timber ought to be that is imported.

2366. Is that timber used in India?—No, I only learned that since I came to this country; it has received the name also of African teak, from its participating in the extrordinary property of the teak to resist the dry rot and the rusting of iron; it contains a peculiar sort of oil. I have reported to the Government, and I am still of opinion, that the timber on the coast of Martaban would for a long time be adequate to maintain all the government expenses of those provinces.

2367. How would you propose to dispose of the timber?—I should establish half-wrought timber yards, local timber yards, and supply the depôts at Calcutta and at Bombay with half-wrought materials, depôts not only for the building of ships, but for the construction of military machines, gun-carriages, and things of that kind.

2368. Are there not forests as fine, and more accessible, to be met with on the coast of Malabar?—There are most admirable forests there, but the forests that used to supply the Bombay docks and the docks at Calcutta with Malabar teak, which is peculiarly fitted for building, had fallen off from the extreme exhaustion of those forests, but in our newly acquired territories on the Martaban coast, and the coast of Tenasserim, the forests are in all their richness; there is a circumstance connected with these forests which would at once strike any man conversant with botany; there are four or five species of oak which grow upon the coast close to the seaside, attaining very large dimensions, and being much esteemed by the Burmese.

2369. Are there many forests on the banks of large navigable rivers that are already more or less exhausted?—As far as the question relates to Hindostan, I should say there is not a single one of the available forests that can be mentioned that has not been partly exhausted, and all of them have been ill-treated, owing to the most barbarous proceedings of the natives in felling the trees, and the means of conveyance of the natives; they always take those very near them, small or large, young or old. I have no hesitation in asserting, and I have stated it to the Government in reports on that specific subject, that unless speedy provision is made for the renewal of those forests for the supply of timber, we shall, within a very short time, find a most painful falling off, that the present means, speaking of Hindostan, would be inadequate; and I mentioned yesterday, that even in such an article as the bamboo, which I would compare to nothing less than the seacoal of England, as one of the indispensable necessaries of life, there had been a great falling off. This attracted the notice of Government in the year 1823, and induced the Government to appoint a committee to consider of measures for improving their mode of obtaining supplies; the suggestion made by the committee was finally abandoned, that of establishing large plantations.

2370. If the forests have been to this extent exhausted, what induces you to believe that the supply of timber would become a great commercial resource in the hands of British settlers?—In the first place, the supply of timber I adverted to has been drawn from the Upper Provinces of Hindostan; but when I mention that the supplies might be subservient to exportation, I meant particularly to refer to the supply of timber in our newly acquired territories, that has never been touched even by the Burmese.

2371. Would not labour be very dear in those new provinces?—Certainly, and I should conceive that is a great drawback.

2372. Would not that in fact be a bar to the use of those forests?—No, I should think not; I should think that they are thinly peopled in comparison to our continental provinces, yet the population when I was there was coming in rapidly.

2373. Have you understood that any supply of timber has been drawn from those provinces?—No, not to the extent which I think at all desirable.

2374. Have you never heard that it was found too expensive to work them?—No; I should not conceive that to be the case; I was sent myself by Sir Archibald Campbell, at a time of the year when it was almost hopeless to bring anything down with me, with a few of the pioneer department, and we levelled with the ground a very large stray of teak, and had it cut up in lengths and had it measured. We did the whole business in one day. Nothing of course would be so conducive to the increase of population as the employment of the natives for this and other purposes.

2375. Is not the neighbourhood of forests generally unhealthy?—Dreadfully so except in these new forests; that is not the case there; most unaccountably, but it is the fact, that a forest in the newly acquired territories may be entered at any time in dry or wet weather. The forests to the north of Hindostan are so unhealthy, that Europeans will find it difficult to live or work in their neighbourhood, except during a few months of the year.

2376. How has that been ascertained?—I can speak from experience during several years; the interior of the Burmese countries has been known to us from the year 1824, when the Burmese war broke out, and I was there in 1826 and 1827. Rangoon is surrounded with jungle and forests; Amherst and Moalmyne are close upon the forests.

2377. If the Asiatic timber were brought into use in Europe more extensively than it has been hitherto, you conceive the supply must be drawn from these provinces?—Chiefly, until the resources in the mountains of India can be opened to advantage.

2378. As to the timber of Hindostan, you rather anticipate a deficiency of supply?—Yes; I should expect that by proper management of these forests, they would be sufficient for the local wants, but not for exportation.

2379. To what circumstances do you attribute the fact that the timber of India has not been in more general demand in Asia or Europe?—It would be exceedingly difficult to say. No country on earth produces a larger or more valuable supply of timber than India does; but there have been certain sorts of timber selected for certain purposes, and the people in India have always directed their attention to those few sorts, and have never troubled themselves, from the circumstance that they have had a supply in great abundance, until of late years. Now the supply is falling off, I dare say their attention will be directed to others. I am happy to find that experiments have been made in this country by Major-general Hardwicke, which have induced the Company to send out to India wrought-iron gun-carriage wheels for trial there, as a substitute for wooden ones.

2380. Does China import timber?—Not that I am aware of; the only description of wood imported, except dyeing woods, are rattans.

2381. With respect to the obstacles to the introduction of Indian timber into this country, are you aware how it happens that the timber of India has not been more generally used?—I am not aware that there has been any particular want of Indian timber here; timber from America, as well as from European states, has supplied the wants of this country.

2382. We import oak from Africa?—That has been generally very little; I know that the naval departments here are desirous of Indian timber.

2383. Have you any general remarks to make with respect to the forests of India which you have not made already?—I should say it is quite time that means should be resorted to to preserve those forests which are remaining, and that new plantations should be made.

2384. Will you state what, in your opinion, are the products of India which are most likely hereafter to be of commercial importance?—Sugar, cotton, coffee, silk, indigo and tobacco; I should say, perhaps, tea likewise; these being the commercial matters which are of most universal use and application for purposes of commerce. There are others which India has formerly been thought capable of supplying, but which, in consequence of particular circumstances, have been abandoned; for instance, hemp: it has been supposed that India produces kinds of hemp which are unequalled, even in comparison with the Russian hemp, for their strength of fibre; I speak especially of the Caloo hemp.

2385. Have you named these products in the order of their importance?—I think I have.

2386. What is your reason for supposing that sugar, of which the export is at present but limited, is likely to be an article of greater commercial importance than indigo, the export of which has greatly increased, and is now very large?—Because

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I consider indigo at most is limited in its consumption; sugar, I should conceive, perfectly unlimited; the only limit upon its consumption depends on the price of it.

2387. Have you any means of estimating the amount of consumption in India itself of sugar?—I am unable to do that satisfactorily.

2388. Is it in general use among the natives?—It has no parallel but rice and salt; it is exceeded in consumption only by rice.

2389. You conceive, that independent of commercial grounds, there would in respect of sugar be a great field for the investment of capital for improvement in the cultivation and manufacture of it?—I was particularly referring to the exportation; but I should go one step farther, and say, a more judicious selection of cane; and above all, a more fit and economical extraction and conversion of the juice into sugar, would occasion a much greater demand for the article of sugar.

2390. Is not the manufacture of the rudest kind?—Of the rudest kind which can be imagined.

2391. Do you not conceive that the failure of the natives in producing superior cotton for the foreign market, is wholly attributable to their want of skill?—I should not attribute it to their want of skill so much as to that extraordinary feature in the character of the natives, that they will not do that at a greater advance of capital, or with greater exertion, which would give them a better return, if they can get it for less trouble by the use of less capital; they are the most improvident of the whole human race in that respect.

2392. They have every variety of cotton in India, have they not?—I believe they have; I believe that India produces of itself every variety of cotton; it is my opinion, that the justly celebrated American Sea Island cotton is actually in cultivation in several places in India, but owing to the manner of husbandry among the natives, it very soon loses all its principal characters for goodness, and returns to the quality of the original wild species.

2393. Are you not aware, that after experiment, it has been considered to lose that peculiar character which belongs to the Sea Island cotton when grown in the neighbourhood of the sea, that that has been attributed to the change of climate consequent on its removal from the shore?—In a great measure, certainly.

2394. That the deterioration has been owing rather to that than to the want of skill and care on the part of the natives?—I conceive not to that alone; I should say that the miserable husbandry, which never allows cotton to outlive a season, if it remained even on the sea coast, would be quite sufficient to deteriorate any cotton. In America, the Sea Island cotton is never allowed to be an annual; but in India, among the thousands of plantations, if you find one that is a perennial, it is a remarkable thing.

2395. Was it not found, that the cotton can be produced of excellent quality in the Island of Salsette, but that when taken into the interior it lost its character?—My opinion undoubtedly is, that the proximity to the sea in Sea Island cotton is a very necessary condition for continuing the excellence of that variety of cotton. It is known, that in China the good kinds of cotton are all cultivated in the vicinity of the sea: A superior kind of cotton from the coast of Martaban, which I have brought home and delivered samples of at the India House, are not exceeded by the cotton of any other country in the quality of the staple, or the facility of separation from the seed. Those cottons from Martaban, which I have seen in great abundance, are all cultivated near the sea.

2396. The American gin was not found to answer, was it?—It was sent out only a few years ago.

2397. Was it not found to be inapplicable to the cotton of India?—I have not heard of that result; the native implements of India, rude and simple as they appear, should not lightly be imagined to become suddenly, or at once, superseded with any advantage.

2398. Is not the raw cotton of India remarkably foul?—Undoubtedly the cotton as brought home here is extremely foul, for causes which reflect no credit on the Indian commerce in cottons; the people who deal in it do not take those measures which would at once prevent that circumstance.

2399. You consider that there are imperfections in every stage in the cultivation, the cleaning, the packing, and the conveying?—Yes, and the final preparation of the packages for transmission to Europe.

2400. With respect to the packing and conveying, what are the principal defects?—The extreme badness of the boat in which the cotton is conveyed, principally

that

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that sort called a patella; a huge ugly floating mass of wood, on which the cotton bales, which are very large, are placed on each other without any sufficient protection against the weather, and they happen to be sent down to Calcutta, during the season of the year when rain is most expected; they lie on board those boats four or five months, then they are brought to Calcutta in a dirty and filthy state, such as might be expected to be the result of so barbarous a mode of treatment; they are then put into cotton screws, which are very ill regulated, not worked in a proper manner; but the cranes are turned by the natives, and the same bale will be screwed one minute by perhaps 20 men, and the next minute by 50 men, the consequence of which is that there is an unequal pressure; with a quantity of the seeds screwed into them, and in the state of dampness and mouldiness in which they are imported, the bales are sent on board. It is in my humble opinion impossible that the finest cotton upon earth, under such treatment, could arrive here in any better state than Bengal cottons are imported. I would also mention, that from the manner in which the cotton is cleansed, parts of the oily substance of the seed is allowed to remain, and that not only discolours the cotton, but gives it an oiliness, and a peculiar liability to become mouldy.

2401. You consider that there is great room for improvement with respect to the production of coffee?—Certainly.

2402. What are the principal defects?—It is only a late cultivation altogether; in 1823, I originated the cultivation of coffee upon an extensive scale. The Government, in a string of most liberal resolutions, which were issued upon the occasion, allowed planters to engage in the cultivation of that article under facilities which have never been conceded to any other branch of planters in India, namely, permission to hold lands for a long series of years, and to grow on *certain portions* of those lands *bonâ fide* intended for coffee, any other article.

2403. To what extent has the cultivation been carried since that period?—To a considerable extent.

2404. By whom is the coffee thus produced consumed?—Coffee is an article of production which requires a number, at least 10 years, to come properly into the market, being a shrubbery plant; a number of mercantile houses, as well as private individuals, have entered upon the cultivation; there are at this moment several plantations cultivating coffee, and some has been sent home.

2405. What is thought of its quality in India?—I will say for myself, I never used to drink good coffee myself except that produced in the Company's garden at Calcutta.

2406. What extent of land has been laid out in coffee?—At the lowest I should say 10,000 or 12,000 biggars in Lower Bengal; a biggar is about one-third of an acre, making about 4,000 acres.

2407. Are those lands generally held by Europeans?—Yes they are.

2408. Under the regulation of the Government?—Yes; a regulation which was liberal in the highest degree, inasmuch as it allowed Europeans to hold land on long leases, which has never been done before. The cultivation of coffee could not have been engaged in for particular reasons, if the Government had not granted that facility.

2409. Have you ever had occasion to observe the condition of the natives upon those coffee lands, whether it was improved or not?—The first coffee plantation was established in 1823, the time since has hardly allowed an opportunity for showing what can be done; it is no time of gathering and drying at present; it is a subject on which Europeans certainly have exerted themselves greatly.

2410. Have you engaged in it yourself?—Yes, I took the lead, under the express sanction and approbation of the Supreme Government.

2411. Is there any particular part of India which you think peculiarly fitted for its cultivation?—Yes, Bengal and the Burmese territory; the Upper Provinces I consider entirely unfit for its cultivation.

2412. You consider that both sugar and coffee might be produced to any extent?—The consumption of coffee is limited in comparison with that of sugar; the Hindoos do not drink coffee, only the Mahometans and Europeans do. Sugar is used by all classes, its consumption is almost unlimited.

2413. Is there any religious prejudice against coffee?—No, not to my knowledge, but the Indians have not a knowledge of it any more than of tea. The higher order of Hindoos drink tea almost as a medicine; and though the Burmese consume tea it is of a very miserable sort, and to improve that sort they pickle it. I believe that pickled tea is the sort used by that nation.

2414. Do

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2414. Do you not think they would be very likely to consume eventually both coffee and sugar?—I should say coffee and tea, as well as sugar.

2415. Is it not the fact that many now drink wine who some years ago would not?—I should be extremely cautious in attributing to the Hindoos of India the habit or even an inclination avowedly to drink wine. I hope that amongst the Hindoos in the army the custom may never be introduced.

2416. You consider it repugnant to their religion?—Perfectly against their religion. The Mahometan will drink wine, but no respectable Mahometan will do it unless the door were shut. The King of Oude has asked persons to drink wine at his table, but then he was supposed to be absolved by his superior rank.

2417. With respect to silk, do you conceive that there is much room for improvement in the production of it?—Yes; not so much in respect to the worm itself as with respect to the mode of feeding the worms and rearing the plants they are fed upon; I am not sanguine in supposing any improved breed can be introduced from the south of Europe, with respect to the worm itself.

2418. What are the difficulties with respect to the mode of feeding and rearing the worms?—The cultivation of that kind of Indian mulberry which is applied in the greatest degree in India to the feeding of the silkworm; the natives who cultivate them labour under the same kind of inherent character they manifest on other occasions; they will not rear the plant in such a manner as to make the supply anything more than a very scanty leaf; a man who can supply exactly the quantum necessary for the filature in his vicinity, would not take the trouble to go beyond that; I should think it would be extremely well worth while to cultivate the arborescent kinds. Throughout the Bengal provinces the dwarf kind only is cultivated, which consists in shoots, cuttings that are allowed to remain a very short time, a very few seasons; the extreme rapidity of the produce is what the natives aim at, that which will give them an immediate return; but that return is not so great as it would be if they adopted that mode pursued in the south of Europe, of having mulberry trees in cultivation. I must remark, however, that the dwarf or shrubby sort is considered by the natives as infinitely the preferable sort, on account of the rapidity, richness and juiciness of the produce.

2419. With respect to the indigo plant, how do you account for the success which has attended the production of those plants which yield indigo, while the natives have failed in bringing to any perfection so many other products of which the country is capable?—I should attribute that entirely to the extreme facility in the growing of indigo, and the abundant crop which is produced in favourable seasons, almost every where in Bengal in the Upper Provinces it being an annual, a plant that the natives have merely to sow, and they take very little care, and it produces them a *prompt* return of money, which is the object the natives always have in view, a return for the smallest amount of labour; but the great superiority of the indigo, as a commercial article, hitherto, I should say, has been depending upon the wants of the foreign market; the foreign market required such a supply of that article, as to lead a number of Europeans into a minute investigation of that particular produce.

2420. Do you not consider that European capital has stimulated the industry of the natives in those districts?—As far as indigo is concerned, most assuredly; the native indigo is beyond all description bad; I speak of the indigo as it used to be supplied, before European skill and capital came into the market.

2421. Since that period you conceive there has been a striking improvement in the manufacture?—Exceedingly striking; even the mode of manufacturing by the natives themselves has been improved.

2422. Has the husbandry of those districts been improved also?—I should conceive so; a great deal of capital has been allowed to flow into those particular provinces.

2423. Is the vegetable plant from which indigo is now produced, likely to continue the exclusive source of that branch of the trade?—I should think not; it is almost desirable that it should not.

2424. What are the plants which produce indigo?—There are several plants which produce indigo; there is a kind of asclepias which produces the Sumatra indigo, an indigo brought to light many years ago by Mr. Marsden, the celebrated author of works connected with India. The same species of asclepias, or one very nearly resembling it, is a native of Bengal. There are, besides the indigo tree, various species of shrubs of the genus *Indigofera*, which produce indigo. I have found

found a species of this last-mentioned tribe with leaves several inches long, and apparently containing a large proportion of colouring matter.

2425. Tobacco has been introduced into India from the Western Hemisphere, has it not?—Yes, from time immemorial; it has no native name, which is a sure proof it is not the produce of India; but it has been in India from time immemorial.

2426. What is the present extent of its cultivation?—It is one of the smaller cultivations in India, it is rather limited in comparison with the articles I have before referred to.

2427. It is produced rather for domestic use than as an article of foreign trade?—Only for domestic use. I brought with me a kind of tobacco from the Burmese country, which was reported upon by brokers in London, as being equal to the best from the West Indies.

2428. How do you account for the fact that the East Indies never produced any of this tobacco?—The tobacco in India is altogether bad. There is a kind of tobacco which is much prized in this country, that which bears the name of Masulipatam snuff, grown in the Northern Circars to a very limited extent however, and converted into snuff at Masulipatam, on the coast of Coromandel. Another kind of tobacco produced in Bundlecund, at a place called Belsa, and as limited in its production almost as the Burgundy or Champaign grape is limited in Europe. My object in mentioning these facts is to show that India is capable of producing good tobacco. The natives of Hindostan consume a great deal, but they do not consume it in the raw state as Europeans do.

2429. Do the mass of the people consume tobacco?—Yes, the majority consume tobacco, both Mahometans and Hindoos; but notwithstanding that the relative quantity of tobacco used is small, because they mix it up with molasses and spices, as well as with certain fruits, such as plantains and preserved apples, into a substance, which is smoked in that particular kind of pipe called the hookah.

2430. Is that preparation used by the lower orders of natives?—Yes, universally almost, low and high.

2431. Is tobacco used in China at all?—Yes, to a certain extent, more or less, with opium.

2432. Is it an article of import?—I believe not. I have known some of the excellent Havannah tobacco grown at Boglepur on the Ganges, by an European gentleman.

2433. Can you state the weight of tobacco which can be produced in one year from an acre of land?—On very rich land it has been known that eight maunds, that is 80 seers, a seer being about two pounds avoirdupois, has been grown; but on the average it may be said that four maunds would be considered a fair return in green leaf.

2434. Is the lac dye likely to interfere with indigo?—I should suppose not.

2435. What are the plants which produce lac dye?—There are a good number of them; several species of figs, of jujubes, the polash or dak, a sort of cytisus called by the natives Urhur, even a sort of mulberry tree, besides others.

2436. Have there been any improvements introduced lately in the preparation of dye?—Yes, in the extraction of the dye. I understand a French gentleman, in the Upper Provinces, I think at Mirzapore, on the Ganges, found out a mode of extracting a dye, which he kept a secret, the produce of which far exceeded any that had been heretofore seen in the market.

2437. Does it appear to you that there is any improvement in the production of that article?—Certainly.

2438. Does it appear to you that the dye is extracted in the best manner?—It is considered an inferior article, because the operation employed in India for extracting it is very crude, but the article itself is very important.

2439. What are the purposes for which it is used?—For the purposes of dyeing, the same as vermilion is used and cochineal; it is a red dye, for the dyeing of cloths: the plants which yield the lac dye are not a few; I have, however mentioned the most important.

2440. With respect to the spices, cinnamon, cardamums, alspice, pimento and pepper, do you consider that the production of those articles might be carried to a greater extent than at present?—Certainly, to such an extent as to be limited only by the demand.

2441. Do you consider that by the application of skill and capital the cost of production might be materially reduced?—I should hardly suppose the cost of those articles

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articles could be much reduced, that is almost brought to its minimum, and we must always depend upon the natives for the cultivation of those articles; the question would depend on the facilities for exportation, the exportation into foreign countries.

2442. If you do not think the price is likely to be reduced, why do you think that there would be a greater production?—I speak of the export of those articles, that it would be much greater if there was a greater consumption; this is limited I believe only by the price.

2443. Have you any suggestions to offer respecting the mode of feeding horses, elephants, camels, sheep and oxen?—All I can say is, that for any number of animals either for conveyance or for consumption, any quantity of food might be produced in the utmost possible abundance in India; with respect to the food of camels and elephants, I should think it extremely desirable to provide a more ready and abundant supply of food for them than has been done hitherto.

2444. How do you conceive that can be done?—By planting those trees which are extremely easily cultivated in India, which form the staff of life for them; the particular Indian fig-trees are not produced in that abundance near large stations to supply food for those animals that feed on them.

2445. Are horses fed on trees, as well as camels?—No.

2446. Is not the butchers' meat of Bengal extremely bad?—I should say it was extremely good.

2447. Can you get a good leg of mutton in Calcutta?—I think superior to any to be commonly found in the markets of London; I will not say superior to Welsh mutton; Bengal mutton, or rather Patna mutton, is a small breed, very much resembling South Down.

2448. What is the cost of butchers' meat?—I should say it is moderate in Calcutta. In speaking of butchers' meat I refer only to the situations in India where there are European settlements; though the Mahometans are allowed to eat meat, their consumption is limited in comparison to that of Europeans.

2449. Do you consider India to be capable of producing potatoes and yams?—To the utmost possible degree; I am very glad to have an opportunity of mentioning that the potato is one of those articles which has found its way within the last six or eight years into their domestic economy. They have no name in Sanscrit for it, for it is a foreign plant in India; but it has found its way amongst the people, and they are fond of it. It is produced in abundance, and is very cheap, owing to a circumstance which occurred five years ago; the supply of the potato in Lower Bengal used to be derived from the Upper Provinces, Bahar; the crop failed there, and the Court of Directors were requested to send out a fresh supply from England, which they did within the shortest possible time; I believe from the day of the despatch being sent from the Bengal Government to the day the supply came out was no more than eight months, and that gave a fresh impulse to matters; I speak of 1823 or 1824, since that the Upper Provinces have been supplied from Bengal. I would say I have not tasted a potato in England superior to those which may be had in the market of Calcutta and Patna.

2450. Do they form a cheaper article of food for the natives than rice?—No; but it has been thought desirable that their sustenance should be improved; there is more sustenance I believe in the potato than in rice; it would make them a more robust race if they were to feed on them, I believe.

2451. Can you state what is the number of new articles of produce which have been raised in India, or brought into extensive cultivation within your experience?—I should say in strictly agricultural matters, and in matters applicable to commerce, that coffee is almost the only one. A great variety of fruits, the produce of foreign and distant countries, has been extended to India; they have become objects of cultivation by natives as well as Europeans, and their introduction has added a feature to the native character which is novel; they participate now in the pleasure of European gardening to an extent which is quite remarkable. Formerly rows of beetel nuts, the tagetes plant, or some antiquated things of a similar description which have not much variety to recommend them, used to be the extent of the native art of horticulture; now there are very few natives who can afford to have a house in Lower Bengal, near the European stations, that do not indulge in a little pleasure ground.

2452. Do you not conceive that the natives generally are turning their attention to commercial pursuits more than they did formerly?—I should say naturally they would do so in the neighbourhood of commercial towns that are flourishing.

2453. Have

2453. Have you paid attention to the cultivation of the poppy?—No; except on one point, on which I wrote a paper eight or ten years ago, containing a statement of the preparation which the Bahar and Patna opium undergoes before it is purchased by the natives of Penang and China, and elsewhere, and with reference to the consumption of opium at Penang, the relation between the prime cost of that opium and the retail price. The memoir has been inserted in the Calcutta Agricultural Society's Transactions.

2454. Have you anything to state with respect to coffee and tea in India, in addition to what is to be found in your paper, which is before the Committee?—Since I had the honour of presenting my observations to the President of the Board of Control for India Affairs, I have collected a good deal of matter connected with the tea cultivation in China, and the mode of gathering the leaf. Mr. Reeves, who has lately come home from China, has favoured me with much valuable information on all those points. I have likewise to offer some remarks on the manner in which I would suggest that a small experiment ought to be made with regard to the cultivation of it. I abstained from entering upon that subject in my report as being matters of detail.

2455. Have the goodness to state what has occurred to you upon that subject?—The great point would be to get the genuine good kinds of tea from China, an object of paramount importance, which would require great care and caution. Unless the Government authorities in China were to interfere in a prudent and cautious manner, with the view to obtain, without offence to the Chinese, the genuine kinds of tea, I should not recommend any attempt at making experiments in India, for they would never lead to anything satisfactory. The teas should be of the genuine good kinds. In the next place a very cautious selection should be made of the spot on which the experimental plantations, I would call them experimental nurseries, were to be established. I would have very careful people to take charge of them; and I should as a general rule say, make the experiments rather on a small scale than a large one; the only thing I should look to beyond a satisfactory result of the experiment itself, would be the practicability of making the plantation repay the cost of it.

2456. Is there any particular province you would recommend?—There are various provinces; I might recommend the provinces of Kamoon, Sirmore, and some more.

2457. Have you seen a plan for forming a joint stock company for the growth of tea on the Nepaul mountains?—Yes, one was communicated to me soon after my coming to England, by Mr. Walker.

2458. Do you conceive that situation would be a favourable one for the experiment?—There are some good arguments in that production, speaking of it only in an agricultural view; but I do think that many of the premises are wrong, and the author has only, as it were accidentally, arrived at the right conclusion with respect to the probability of tea being cultivated on a large scale in India.

2459. Do you consider the situation properly selected?—Some of the situations mentioned are decidedly bad; he speaks of the cultivation of tea at Java and Penang, where we know it is a complete failure; and since I submitted my report upon tea, there has been sent to me samples of Java tea as fair and good samples, and I should say that poor must be the man in England that would drink the best of them.

2460. Should you feel sanguine that a company properly formed with that view, would get a return for their capital?—Certainly not; I should disrecommend it *in toto*, for we are on trodden ground. I have submitted my views, but after all the matter is problematical; experiments have been made so perfectly without reference to those points which ought to be kept in view, that they can lead to no result whatever; we are just where we were before tea was ever tried as an article of cultivation in India.

2461. Do you think that the experiment should be in the first instance made by the Government?—I think so decidedly; the Government would select officers in whom they could repose confidence, partly for the selection of the shrubs in China, and partly for the carrying into effect the experiments on a limited scale; they have means which I believe no individual could command; but I beg particularly to state, that it should be a limited experiment, not an experiment attended with any very great expense.

2462. Is there any other statement you have to make upon these subjects?—I will only state, that the Company's territories in India are productive of every article

N. Wallick, M.D. 14 Aug. 1832. article which can conduce to the happiness of man, and it only requires skill and ingenuity, and encouragement both to the natives and to Europeans in India, to select everything that can possibly be desired.

James Cosmo Melvill, Esq. called in; and Examined.

J. C. Melvill, Esq. 2463. THE nominal amount of the Company's subscribed capital is six millions?—It is.

2464. How much of that was actually paid up?—Some of the capital was subscribed by authority of Parliament at rates exceeding 100 *l.* per cent.; the last subscription was 200 *l.* per 100 *l.* stock. The whole sum paid up by the proprietors amounted to 7,780,000 *l.*, independently of the dead stock which existed at the time of the union of the two Companies, and which was valued at 400,000 *l.*

2465. It was in 1793 that a further subscription was authorized, was it not?—It was in 1793 that the last addition was made to the capital.

2466. What was the value of the Company's commercial property in 1793?—I am not aware that any statement has been made of the Company's commercial property in 1793, when, as the Committee are aware, the account of the territory and the trade were not separated.

2467. Would it be difficult to take it from the stock computation?—I apprehend such a statement might be prepared.

2468. Do you think it would be possible to separate the commercial debts and assets of the period of 1793 from the territorial debts and assets, upon the same principles as were applied to the separation in 1814?—I think it would.

2469. The amount of capital really employed, as computed on the first of May 1829, is 21,102,182 *l.*?—It is.

2470. Will you explain how the increase upon the original six millions has arisen, commencing first with the period of 1793 to 1813?—I apprehend the increase between 1793 and 1813 must have arisen from the addition made to the capital in 1793, and from an accumulation of commercial profits.

2471. Will you state on what principle it was that the Court made the assignment of debts and assets to territory and commerce at the commencement of the present term, which is found on their stock per computation in 1815?—That has been explained lately in a letter from the Court to the Board, from which I will read the following passage, viz.—"The provisions of the Legislature for the separation of accounts in 1813, became the easier of execution by reason that one of the most important questions connected with this subject, the character of the India Debt, had been previously determined by the Legislature itself; the Charter Act of 1793 having described this debt, as 'incurred in the defence and protection of the British possessions in India,' and that of 1813 in its financial provisions referring to it, under the express appellation of 'Territorial Debt.'

"The debts due in England as the consequence of the Indian Debt (bills drawn for principal and interest, loan from the public raised to discharge such bills, &c.), obviously fell under the same classification, and were so stated in the home accounts; and with regard to the loan of 2,500,000 *l.* from the public, the Act of 52 Geo. 3, c. 135, as well as the Charter Act of 1813, clearly determined its territorial character.

"In regard to the Bond Debt, so clear and unequivocal a guide did not exist, and therefore it was for many years retained as an item in suspense; but on a recent occasion the Court have explained to the Board the grounds upon which they are convinced that this debt also is territorial.

"The separation of the Assets was accomplished with but little difficulty. As respected those abroad, the great mass of the property of which they were composed was employed for services connected with the Territorial Branch: the Quick and Dead Stock Accounts, even prior to 1813, showed the amount existing in each department of government (the Commercial being then one of such departments); but the classification of that period being in some respects erroneous, directions for adapting it to the system to be in future observed were sent to India with the public letter to Bengal of 6th September 1813.

"The Assets at home and the property afloat were obviously for the far greater part of a commercial character, being employed in operations necessary to carrying on the Company's trade, and having been derived from commercial sources. The few cases of exception, such as the balance due from Government on account of sums expended in military expeditions and other political services, and the amount of

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of a remittance of treasure on its passage to England, for the purpose of discharging political demands at home, were considered to be territorial, according to the principles of classification applicable in India to the transactions in which these assets originated.

"The separation which took place in 1814 thus respected the property actually existing in each branch, together with the ascertained liability of each, and sufficient, it is presumed, was thereby accomplished for the future distinct exhibition of the financial operations of the two branches, during the continuance of their union as one concern.

"The Board will not fail to observe, that the separation of debts and assets in 1814, was independent of the ultimate territorial claims of the Company as a commercial corporation, which, during the term granted to the Company, were reserved by the Legislature (53 Geo. 3, c. 155, s. 95), the full extent of which it will rest with the Court to bring forward, under the sanction and by the authority of their constituents, whenever circumstances may render that course necessary."

2472. Was that division and assignment the subject of arrangement between the Board and the Court in the same manner as the division of the account was provided for between them?—No; the plan for the separation of accounts which was framed with the approbation of the Board was prospective; but the Board of course had cognizance of the accounts in which the separation retrospectively was made, upon the principles contained in the passage of the Court's letter before quoted.

2473. Do you consider the commercial proprietors to be liable by law to the territorial debt?—I really do not feel myself competent to give an opinion upon that point.

2474. Do you know the form of the obligation?—I believe the obligation is expressed in the name of the Company of Merchants trading to the East Indies.

2475. Will you state what you consider will be the debt due from the territory to the commerce at the close of the present term, according to the latest estimate?—Between four and five millions.

2476. What remittances have been ordered since 1828–29, in payment of the debt due from territory to commerce?—Remittances were ordered of one million in 1829–30, one million in 1830–31, and of 600,000 *l.* in 1831–32, to be effected in bullion, or in bills upon the security of cargo.

2477. Bullion has been received in discharge of the two first orders?—Yes, it has, and bills also.

2478. Can you state what rate of exchange was realized?—About 1 *s.* 11 *d.*

2479. Can you state what has been the profit on the China trade in each of the years since 1828–29?—In 1829–30 it was 924,000 *l.*; in 1830–31 it was 1,078,000 *l.*; and in 1831–32, 932,000 *l.* These are the results supposing the funds furnished from India to China to have been remitted at the mercantile rates of exchange for bills in London upon India, instead of the Board's rates.

2480. Will you explain to the Committee the circumstances under which the Company would be entitled to the payment of 1,207,560 *l.* the amount of East India annuities grafted on the 3 per cent. Reduced Account, by the 33 Geo. 3?—That I can from the proportion of East India annuities due by the public to the Company; and the condition of every new arrangement between the public and the Company has been, that at the expiration of that arrangement the sum in question should be repaid to the Company at par; that was a condition of the Act of 1813. (*Vide* also 33 Geo. 3, c. 47, s. 7.)

2481. To what part of the arrangement do you refer, to the exclusive trade?—It is that clause in the enactment which declares that both the term for administering the territorial revenues and the exclusive privilege of trade shall cease upon three years notice, given after the 10th of April 1831, and upon payment by the public to the Company of the East India annuities held by them.

2482. At what period did that balance, which forms the subject of that enactment arise, as a debt due from the public to the Company?—It was much larger in 1750, and was soon after that reduced to its present amount by sales of the East India annuities, rendered necessary by the military expenditure in India.

2483. Is there any particular reason why this amount of annuities was not sold as the others were?—Although not sold, the Company have occasionally borrowed upon that security; they were of course unwilling to dispose of this part of their commercial property, which when paid to them by the public must be at par.

2484. Will you state whether you consider the system of Indian finance and of trade, as connected with financial arrangements provided by the Act of 1813, as

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being complicated, and whether they might be rendered more intelligible?—My impression is, that the financial clauses of the Act of 1813 are complicated and obscure; the working of the system, however, appears to me to have been perfectly intelligible, although there may have occasionally arisen doubts of the precise meaning of the different provisions in the law.

2485. Has it not in its operation led to much difference between the Board and the Court?—There has been a difference of opinion upon two of the clauses respecting the remittances from India, which the Board consider applicable in the first instance to the discharge of interest of the Indian debt, whilst the Court give the priority to the payment of the ordinary territorial charges; but I think that the Board's rates of exchange are the main cause of that difference of opinion. Those rates which do not apply to the interest are so unfavourable to the Company's trade, that the Court have been naturally desirous to protect the Company as far as possible, and an anxiety on the part of the Board to let the Indian territory have as large a benefit as possible from those rates.

2486. Are there any suggestions which it occurs to you to offer, with a view of improving that system of finance, and the accounts generally in the Act of 1813?—It would I think be desirable that accounts in the shape lately rendered by the Company to the Board, should be presented to Parliament, instead of those which Parliament now requires; I mean accounts which exhibit cash balances at the commencement and at the end of each year, and all intermediate receipts and payments.

2487. You refer to the two sets of accounts, called the Commercial and Territorial Revenue?—Yes.

Mercurii, 15° *die Augusti*, 1832.

THOMAS HYDE VILLIERS, ESQ., IN THE CHAIR.

N. M. Rothschild, Esq. called in; and Examined.

N. M. Rothschild, Esq. 15 Aug. 1832.

2488. WILL you have the goodness to state what course you should recommend to be taken in the event of its being necessary hereafter for the government in India to remit annually from India to this country, an amount varying from two to three millions sterling?—I should recommend to the Government for a few years to try gradually to remit in specie, either silver or gold; and as the trade from India will be open then, the Government can give great facilities to different people in trade; they may then take bills on England. Hitherto the trade from this country to India has been carried on through the India Company and half a dozen India houses; if you wish to sell on the Royal Exchange a bill on India, the only purchasers were such houses as Messrs. Fletcher & Alexander, and Messrs. Cockerell and others. To this trade a great capital is wanted, as the bills which go to India will be six months going, and until the returns will come again will be from six to eight months more; on that principle it is not possible that Government can sell immediately so many bills on the Royal Exchange, as there is not capital enough on the Royal Exchange for that object at present, as particularly the trade of India is only in a few hands; but if the India trade were opened, there is no doubt in time a great many bills could be sold on the Royal Exchange to different merchants who will then deal to India, but for the present I think the Government would do well for their own purpose, gradually to send from India specie, and in that case not to oppress the market in India, to establish an office there, and the party who receives the money in India to lend the money to some of the merchants at a small rate of interest, and gradually remit it home in specie, or lending the money to merchants that will keep the money in circulation, which will do good to the Government and to the merchant; and if the Government wants money, to issue Exchequer Bills upon that money which they receive. Suppose that money cannot be remitted as it shall be wanted in England in six months, and that the people in India will be obliged to have more time, 12 instead of six months, if the Government want money, they may for that little time issue Exchequer Bills to straighten their accounts till the money comes in; this is the best course I can recommend to the Government.

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2489. Do you think taking bills with the bills of lading of cargoes as security would be a good and safe mode of remittance for the Government?—Certainly, it would be a very good mode; it can be done by acting upon that principle, and giving great facility to the trade with India, but the Government must do it with responsible persons.

2490. Do you not think, through the medium of the different public docks, there is every facility for securing the proceeds of the cargo to the person who advances on the bills of lading, without the Government employing themselves in an expensive agency for disposing of the cargoes here?—The dock companies will receive any cargoes of vessels entrusted to them, and I have no doubt they will do all that may be required in appropriating their proceeds to the rightful owners.

2491. What proportion of the value of the cargo would you approve of their advancing?—I would advance 75 per cent. immediately in India, and if the property shall come to England and shall not meet the amount advanced, the consignee or manager in England shall be required to deposit five or ten per cent. more.

2492. Are you aware that the trade to India is perfectly open?—Yes, I am aware that it is, except the China trade.

2493. What is your opinion of the effect of remitting large sums in bullion from India annually?—There is no doubt that would do ultimately not much good to India, taking away all her specie, but this must be judged by the parties who are there, seeing how the circulating medium is; it must be judged of by the Government at the time.

2494. Would the effect depend on the means of procuring specie, if India, by exporting her own commodities to China or any other country, is able annually to receive a large amount in specie, in that case the annual remittance of specie will not be so prejudicial?—Certainly not; but if the principle I mentioned before is followed, that there shall be some person of respectability who shall look into it and guide himself according to circumstances; if the money is very plentiful he may send specie to England, if money is scarce he shall do the contrary, and shall try to lend that money on consignments to England, and on collateral security there, by which he will do good to India and to this country, because if the goods fall too much, people will be alarmed at purchasing in England lest the goods should be lower, so that the party who receives that money, if he is respectable, may do good to India and to this country.

2495. How is the Government to judge of the respectability of the party?—Government must send out two or three persons there for the purpose of information on that matter.

2496. The value of a cargo of course must depend upon examination; would you take a gentleman's word as to the value, or examine the cargo?—I would take a gentleman's word and examine the cargo besides.

2497. In the case of Government making large remittances from this country for the purpose of carrying on a continental war, was it in the habit of purchasing bills, or did it employ agents to purchase them for the purpose of making remittances to the continent?—Agents were employed.

2498. Would not the two cases be precisely similar, the Indian government purchasing bills on England, or the English government purchasing bills on the continent?—The difference is this, there is a great deal of trade going on from England to the continent, perhaps by 1,000 merchants, so that they may easily buy bills on the continent; but the trade of India has been in very few hands at present; by opening of the trade they may have more chance of doing the business in the same manner as it is done on the Royal Exchange here, in the purchasing of bills on European towns.

Sir *John Hall*, called in; and Examined.

Sir *John Hall*.

2499. WHAT was the quantity of goods of every description deposited in the warehouses of the St. Katharine's Dock Company on the 1st of January last?—Fifty-two thousand tons.

2500. What was the quantity of goods landed, housed and delivered, during the year 1831?—Two hundred and fourteen thousand tons.

2501. What is the estimated expense per ton of goods upon landing, housing and delivering, including the usual internal operations in so far as relates to the disbursement for actual labour?—About 6*s.* per ton.

2502. What is the permanent establishment of the St. Katharine's Dock Company, and what the annual charge on that account?—There are nineteen directors, the amount of whose salaries is 2,950 *l.* a year; 78 salaried officers, 13,682 *l.*; the amount paid for wages during the last year for foremen, labourers, coopers, shipworkers, messengers, apprentices, gate-keepers, the police and firemen, 34,000 *l.*, making a total of 49,532 *l.* It is necessary I should here observe, that the permanent establishment of the St. Katharine's Docks, with relation to labourers, is only 150; we have a second class of labourers, called preferable labourers, consisting of 250; and the third class of labourers, who are distinguished as extra men, who having tickets are entitled to be employed as the service may render necessary, by which means considerable economy is introduced in the management, inasmuch as at all periods no more than 150 men are to be provided for by the Company, the whole of the labour being regulated by the demand of service.

2503. What are the other annual expenses incidental to the management of the business of the Company?—The amount of stores and materials expended during the last year upon the extent of business before stated was 6,000 *l.*, insurance from fire, 500 *l.*; rates and taxes, 6,500 *l.*; the repairs, including addition to plant, fixtures and machinery, 2,500 *l.*; and incidental charges, which includes lighterage, expense of steam vessels, coals, and losses by accident, 5,000 *l.*; in addition to which the Company have a superannuation fund, which is established on a novel and improved principle, as none of the officers of the establishment, or the labourers, contribute to it, but the Dock Company set apart every year two and a half per cent. upon the amount of the sum expended for labour, and five per cent. upon the amount of salaries, which is invested, and constitutes an accumulating fund, so that any officer or person in the service of the Company meeting with an accident whilst in the discharge of their duty, or when at the age of 65 being no longer competent to the due execution of their duties, would be entitled to have their claims considered by the Directors as to whether any superannuation should be allowed him or them, or not. This fund is entirely, as to its disposal, in the hands of the Directors, without the possibility of any legal or equitable claim being raised by the officer, if the Board should not consider his merits as deserving a favourable consideration.

2504. Is it understood that except in case of accident, or in case of a servant reaching 65 years, he is not entitled to allowance?—He is not even entitled to have his claim entertained, unless incapacitated by accident; at the age of 65, if still competent to the discharge of his duties, he would not be entitled to any superannuation; the allowance would only be extended to such who from accident or incapacity produced in the service of the Company are rendered unserviceable previous to the age of 65. The amount so set apart last year amounted to 11,000 *l.*, so that the total disburse of the St. Katharine's Dock Company for the last year was 71,130 *l.*, being the charge upon the conduct of the business. The total amount of outlay of the Company is about 2,150,000 *l.*, which is composed of the following items; 900,000 *l.* for buildings, and works connected therewith; 850,000 *l.* paid for the site, and for compensations; and 300,000 *l.* for works in the engineer's department; and the residue for interest paid the proprietors on investments prior to the opening of the docks, law charges, plant, fixtures, &c. To the 71,132 *l.*, last year's expenditure, having borrowed the remaining monies beyond the fixed capital of 1,352,000 *l.*, the Dock Company pay annual interest 4 per cent. for the loan, which makes an annual charge of 34,000 *l.* to be also provided for prior to being able to pay any dividend, making together a total of 105,000 *l.* as the annual charge upon the Company.

2505. Do they not pay a dividend on the capital?—From the period of the passing of the Act until the opening of the docks, the proprietors received 4 per cent. upon their investment, which is included in the general outlay, and since the opening of the dock, the Dock Company have paid a dividend of 3 per cent.

2506. What is the average amount of rent per ton for goods by the year?—£. 1. 2 *s.* 6 *d.*

2507. What do you consider would be a fair return for the investment of capital in such an undertaking as the St. Katharine's Docks?—I should consider 6 per cent. a fair return for the investment of capital, taking the chance of further profits in the capacity of warehouse-keepers.

2508. What extent of additional business beyond that conducted last year would yield an income equal to a dividend of 6 per cent.?—One-third increase of business would

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would yield an increase of dividend equal to about 100 per cent, inasmuch as the source from which such income would now be chiefly derived is from warehouse-rent. We have at present about 50,000 tons of goods in warehouse, which, if increased to 70,000 tons at the rate of rent I have described, would, with the attendant increase of business, produce a sufficient income to warrant a dividend of 6 per cent.

2509. Are you acquainted with the mode in which the East India Company conduct their warehousing business?—I have some knowledge of it, though not intimately acquainted with the immediate details; but it is a subject as connected with the trade of the port which has been constantly under my notice for many years past.

2510. Do you think it is economically conducted, or that it is susceptible of a less expensive management?—I conceive it is conducted at a very large expense, and certainly is susceptible of a very considerable reduction; I will mention one item, namely, labour only. I understand the East India Company have a permanent establishment of from 2,700 to 2,800 labourers, for which I am satisfied sufficient work cannot be found during the whole year; the East India Company's labourers are also better paid than the labourers are in the St. Katharine's Docks. The extent of pay in the dock for permanent labourers for eight hours work is 2*s.* 8*d.* per day, and we generally get an additional half-hour, part at commencement and part at the termination of the hours, making eight hours and a half, less a quarter of an hour for refreshment; whereas the East India labourers for the same time would at their rate of pay get 3*s.* 6*d.* per day; in addition to which, without intending to cast any reflection upon the practical management of the East India Company's warehousing business, it is natural that in an establishment where appointments do not take place by influence or patronage, the men are not only better looked after, but more work is obtained, from a spirit of emulation and a desire of promotion, than in an establishment where such appointments are governed in general by patronage and influence, which I believe is the case with the East India Company. It is understood that the expense of labour alone paid in one year by the East India Company has been 160,000*l.*

2511. Do you think, considering the nature of the goods warehoused by the East India Company, taking the amount of tonnage, the number of labourers, and the circumstances of those labourers, that a fair comparison might be made between the East India Company's warehousing system, and the St. Katharine's Docks warehousing system, by comparing the tonnage of the two establishments, and the expense of labour in each?—I see no difficulty in establishing such comparison whatever.

2512. Do you think that it is a rule of three sum?—No, not quite so, as there is one and a chief branch of their trade confined to tea alone, and the way to arrive at the comparison would be, to dissect and separate that branch from the remaining branches of their trade, when the residue would, as a matter of comparison, be ascertained upon the principle of a rule of three; the other would be an addition of the expense attending the internal operations upon tea.

2513. What other article of trade is there which you think would best admit of comparison with the article of tea?—None whatever; the greatest portion of the increased labour on tea is in the mending of the chests, and the sorting of qualities, and putting them on show, which is a very tedious operation, and the assortment and sampling certainly requires considerable skill.

2514. Is the mode of levying rates by the East India Company, different from that of other dock companies?—It is; the East India Company levy their rates by an *ad valorem* per centage, varying from one and a quarter per cent. to seven and a quarter per cent. according to the tariff of the several articles. The principle upon which the rates of the Dock Company are calculated is, first with reference to the expense of labour, next, the cost of material, and last, the profit added thereto necessary to produce a fair remuneration upon the capital invested. The *ad valorem* rate of charge of the East India Company, is on a great number of goods extremely heavy, whilst on some few it is very low.

2515. The effect will be to make it on some articles disproportionably high, and on others disproportionably low?—Certainly, according as the market rises or falls; and since the prices of some articles have been much depressed, we have found about half-a-dozen of them usually lodged with the Dock Company, which have now been placed under the management of the East India Company, their *ad valorem* mode of charge not covering the expense of working the goods, so that the consignees

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signees have found it better worth their while to place them under the East India Company; on the other hand, there are other goods, which being of great value, the rates operate the other way, and the East India Company have nearly lost the whole of the sale of several staple commodities, such as cotton, saltpetre, sugar, drugs, &c., which at one period formed some of the chief articles of their periodical sales. The charge on indigo is extremely heavy, as compared with what it would be if warehoused and sold by other parties.

2516. As the East India Company sell the goods of merchants at periodical sales, would there be any difficulty on the part of the St. Katharine's Dock Company affording a similar accommodation to the merchant, and at a reduced charge?—None whatever; for a considerable period, prejudice has existed in favour of the mode of management of the East India Company; sufficient cannot be said in favour of it, but the charge exceeds the proportional advantage in very many instances.

2517. What charge would you consider it reasonable for the St. Katharine's Dock Company to make?—I can take upon myself to say, that the St. Katharine's Dock Company would be content to perform the management generally at one-third less than the rate charged by the East India Company; deducting one-third of the rates now levied by that body *ad valorem*, the Dock Company would be content to take those rates as a remuneration for the mere warehousing and management, charging rent and delivering charges in addition.

2518. Taking the amount of rates levied for warehouse room, and the amount levied for care, you say, putting the aggregate of the two together, the St. Katharine's Dock Company would do it at two-thirds the amount?—Yes, generally, with some few exceptions, and assuming the same privilege as to exemption from auction duty, as enjoyed by the East India Company.

2519. Are not all goods sold by the East India Company free from auction duty?—The Act of the 19th Geo. 3, c. 56, s. 13, exempts all goods sold by the Court of Chancery, by the Exchequer, the Customs and Excise, the Ordnance, the Victualling and Navy Boards, and the East India Company and Hudson's Bay Company from auction duty; I think it is clear, that the intention of the Legislature was to exempt the goods belonging to the East India Company only, but from no inquiry having been made into the practice, merchants have sent up goods from Liverpool and various places, after trying to sell them ineffectually, and have placed them under the East India Company's management, and by that means the auction duty upon sale of private property has been evaded.

2520. What is the actual duty charged on goods, the property of the importing merchant?—An half per cent., by Treasury order, dated 17th September 1816, provided the goods are sold for first time, and have not changed hands from the first importer, limited to twelve months; so that if the goods have been previously put up to sale at Liverpool they would, according to my interpretation of that Act, not be exempt from auction duty if sent up and sold at the East India Company's sales.

2521. Have not the East India Company some arrangement with the East India Dock Company, under which they pay them an annual sum for the use of their docks, and has not this agreement led to directions from the East India Company to their officers in India to compel every ship, having on board goods of the East India Company, to proceed into the East India Docks to discharge, by which the consignees of the remaining portions of cargoes have been put to much expense and inconvenience in removing such goods to more convenient places of deposit?—The agreement between the East India Company and the East India Dock Company, I have understood to condition a payment for the use of those docks of 30,000 *l.* per annum, so long as the charter shall continue, which secures to the East India Company the use of the East India Docks, and of their warehouses; the effect certainly has been such as is embraced in the question, namely, that directions have been issued by the East India Company to their officers in India, subject to some slight modification, to compel vessels on board of which goods are shipped in India on account of the East India Company, to proceed to the East India Docks to discharge, the object of which compulsion is to fill the warehouses there, and to derive the advantage of the landing and wharfage charges; but the course of trade has latterly been such that the private trader generally prefers having his goods deposited in a place more proximate to the seat of business, where, for the examination and personal inspection it is more convenient; the chief part of such goods have therefore been removed

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at the desire of the private owners, either by lighters or by land-carriage from the East India Docks, and deposited chiefly in the warehouses of the St. Katharine's Dock Company. The consequence of the arrangement referred to between the East India Company and the East India Dock Company has also been to produce a course of business which must be attended with very considerable expense to the East India Company, as some goods arriving in the St. Katharine's Docks on board ships from India, placed under the management of the East India Company, with no other object than to fill the warehouses hired at the East India Docks, are removed from the St. Katharine's Docks by lighters down to the East India Docks, and goods are also frequently removed in like manner from St. Katharine's Docks to the East India wharf at Billingsgate, an establishment which I should think well worthy the consideration of the East Company to dispense with. As a practical man, I cannot discover the slightest advantage of that establishment, which is attended with a great and useless expense: the lighters or hoys, which are a part of the establishment, must also be attended with an enormous expense, as they are frequently sent in for a small parcel of goods; lighters equal to 150 or 160 tons, having a crew of from four to five persons on board; the latter is the number I have seen on board, but whether any of them were elders or persons sent to superintend the loading I cannot say.

2522. You have not made any calculation what your rates are upon the average per cent. upon the goods?—No, I have not; but I have investigated sufficiently the table of rates of the East India Company, which is governed by an *ad valorem* charge, to say that the St. Katharine's Dock Company, as before stated, could generally afford to conduct the business at one-third less of most articles, if the merchants would send their goods, and place them under the management of the St. Katharine's Dock Company, and have a sufficient profit. Take the article of indigo, for instance, by way of comparison, it is subject to two and a quarter per cent. upon the value. Estimate a chest of indigo to be worth 75 *l.*, that would bring the rate and lot money to about 32 *s.* a chest; the St. Katharine's consolidated rate would be 17 *s.* 6 *d.* a chest, to which add for management of public sale, (free of auction duty,) 2 *s.* 6 *d.* to 3 *s.* 6 *d.* a chest, would bring the expense to 21 *s.* per chest, as compared with about 32 *s.* per chest, in that case the difference would be one-third less, although on indigo greater than on goods generally, the article being of great value; on the other hand there are some goods, which, from their low value, the rates do not remunerate.

2523. In your opinion has the relaxation of the Navigation Laws, as respects the trade with India, had an injurious effect on British shipping?—I think it has been beneficial; but I was of opinion at the period of the alteration of the law, and which has since been confirmed, that its effect would be limited, as the trade from the ports of India to the continent of Europe is different in its character to anything like a general trade; a British ship, for instance, lying on for a general cargo in India would most probably fail in the object; unless the investment or the operation were connected with an original design of sending the ship out; or the loading consist of a whole cargo, the relaxation of the law permitting the ship to proceed to the ports of Europe would not be materially felt. I am decidedly of opinion that if some arrangement could be made with the French government, with respect to the principles of our Navigation Law, which they now enforce against us in regard to goods the produce of India, it would be very beneficial, and I view it in this way: at present the French government interdict the importation of all goods, the produce of Asia, direct from this country into France; they have had two objects in that regulation, the first was to encourage their own direct trade by which India goods coming through this country for the purpose of consumption in the ports of France (for they cannot dispense with various of the articles) are subject to the expense of a transit through Flanders, the expense of which operates in favour of their primary object, namely, to encourage a direct trade, for in proportion as those articles are surcharged and become more costly to the consumer, in the like proportion the India goods brought direct from India into France are the better able to compete with those from hence. The French trade with India is of a very limited character, and provided the discriminating duties which exist in India were abandoned, it is possible that something like an arrangement might be assented to by the French government abandoning the restriction as affects direct importation, and if that could be done I am satisfied we should derive great advantage from the arrangement.

2524. The

2524. The principal trade is the export of wines, and the bringing back the indigoes particularly, and other goods?—Yes; the French purchase in the India market at a great disadvantage; in the article of indigo, for instance, there is only two or three qualities, which are chiefly suited to the French market, whilst they are compelled to buy an article which does not suit them to obtain that which does, thus surcharging the article they do require with the loss on that which they do not, they being obliged to send the latter goods to other places for sale. In the outfit in the French ports they have a difficulty in obtaining dead weight; whatever freight of that kind they carry out must be attended with great expense; all the iron, lead, &c. are brought from other places; the materials for ship-building are imported into France; their iron, their hemp, flax, pitch, tar, timber, &c., and I am convinced they cannot compete with us in the economy of ship-building, or advantages of navigation.

2525. Do you apprehend if there were not impediments thrown in the way by the French it would be of any advantage to allow British ships arriving direct from India to unload a part of the cargo in France, and the remainder in this country?—If the trade were susceptible of such an accommodation, I think that it would be desirable; but I have very strong doubts how far any merchant would put his goods on board a ship for an ulterior destination, which he knew was going to discharge a part at an intermediate port, when he possesses the advantage of sending his goods direct by another ship, relieved from all the inconveniences of double insurance and delay; it would be more advantageous for the party desiring goods in France to bring the ship to this country in the first instance, and transship the proportion that was fit for the French market.

2526. Do you apprehend that most of the indigo and other Indian goods that are imported into France at present go through Flanders?—From this country, all; the prohibition is most strict; they go in small Netherlands vessels to Flanders, are discharged at the nearest point on the frontiers of France, and some portion, I have no doubt, is smuggled in; but the greatest portion is imported by ordinary and regular means.

2527. What proportion of French wines sent out to India go direct from France, in your opinion?—The communication between France and the Indian ports is very limited; I have never been able to understand that more than about ten or fifteen ships go from the ports of France in the course of a year to the British possessions in India; I should not suppose that the quantity of wine shipped is very large; I have understood that a predilection has existed for French wine which has been first deposited in this country, the names of the houses here being well known, and operate as a guarantee for the quality. I believe the trade carrying on between the French ports and India is a losing trade.

2528. Do you find any difficulty in obtaining labourers on the terms you have stated, that they shall not be under constant hire?—None whatever. The Dock Company have issued about 1,200 tickets to extra labourers, over and above the 250 preferable men; when it suits them they attend at the gates in the morning, and when they know there is a good deal of business in the Dock, the average number attending is from 800 to 900, when a selection is made of the best, by which our labour is as economically, and perhaps more economically conducted than that of any other similar establishment, although the arrangements in principle elsewhere may in degree be of the same nature as those of the St. Katharine's Dock Company; every attention is paid, and regulations enforced, for economical management.

2529. Can you state how much the expense will be increased in respect of labourers, if they were all in constant hire?—If they were all in constant hire, and all had constant employment, there would be no increase; but to establish a comparison it will be desirable to refer to the extent of business transacted by the East India Company as warehousekeepers, as compared with the St. Katharine's Dock Company; I estimate the stock of bonded goods in the warehouses of the East India Company at about 55,000 or 56,000 tons; the stock in the St. Katharine's Docks at about 52,000; if their landings and deliveries are equal to ours, an enormous diminution in expense in labour presents itself.

2530. Does the 56,000 tons include the teas?—Yes, the teas form about 22,000 tons.

2531. Are you aware what the East India Company pay their labourers?—Yes, they pay them 2*s.* 9*d.* a day for six hours, and 3*d.* for every extra hour; 6*d.* per day extra if at work on indigo, and to the Blackwall labourers 4*d.* per day additional for shoe money, on account of distance.

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2532. Does that include what is stopped for their fund for their support when they are pensioned?—I do not know.

2533. Do you allow your labourers medical attendants during their illness?—In case of accident only, not otherwise.

2534. Neither your permanent nor your other labourers?—If they are ill from other causes we make them no allowance; but when incapacitated by accident, from 2*s.* 6*d.* to 3*s.* 6*d.* a week, according to the extent of their families and merits.

2535. You do not consider the second class as permanent?—No, they are only entitled to a preference when the service renders it necessary to employ extra hands.

2536. Can you state what the whole amount of medical assistance comes to in a year?—The expense does not amount to more than 25 *l.* a year; it is confined to the 150 labourers who are permanent.

2537. Do you not conceive that the management of teas requires a greater degree of care and skill than indigo requires; does not it strike you that that would require a greater number of labourers and more skill?—There is no doubt of that. I have adverted to the tea branch as a separate disburse; in a comparison, the expense on tea must not be included, but taken under a separate head.

2538. Have you landed any indigo?—Yes, 8,000 chests since last January, being about one-third of a year's importation.

2539. Do not the East India Company house and manage indigo in the St. Katharine's Docks?—Yes, they do.

2540. Does it appear to you that the management of that portion of the indigo which comes under your inspection is made with a greater degree of extravagance than it ought to be done?—Certainly; attended with infinitely more expense than the St. Katharine's Dock Company. I will venture to say that the labour of the East India Company might be saved one third, which is gained by us in the mode of keeping our people at their work. The men of the East India Company are constantly loitering away their time; our officers sometimes take the liberty of pointing this out to the elders, &c. of the East India Company, but they say they have a difficulty in enforcing discipline. I have seen the East India Company's labourers at times asleep in the corners of the floors; their superiors have been told of the circumstance, but there is a want of discipline inseparable from a system, which there is not in ours, arising, I conceive, from the evils of patronage and influence in appointments. When we work indigo we can do it at half the expense of the East India Company; but I do not mean to say we do it better, although some of the buyers have been pleased to say we do.

2541. Are you aware that no labourer has been appointed through patronage for the last four or five years?—No, I am not aware of that.

2542. Are you aware that at the Blackwall Docks and warehouses there are few or no permanent labourers?—At the Blackwall Docks, which is the only exception, they take on extra labourers in the same way as we do; they give tickets; to many of those men we frequently give employment; they are men selected by a gentleman of the name of Nuttal, and we find some of them very useful men.

2543. What is the reason the merchants prefer the management of indigo being in the hands of the East India Company?—That arose from an established practice which led people to entertain a prejudice in favour of the East India Company's sales; no attempt has been made to afford similar accommodation to the merchants till recently; and as the agency houses in London used to wish to be relieved as much as possible from all trouble and responsibility, they could not adopt a better course to be relieved from all trouble, than by placing the goods in the hands of the East India Company for management, at a per centage; whereas if the goods are sold by a broker, or by any other public company, it would require more trouble on their part than is now required, for they consider themselves absolved from all blame or responsibility by having placed their goods in the hands of the East India Company; but by degrees parties begin to think that other periodical sales, conducted upon the same principles, would be also attended by buyers from the Continent, in the same manner as they have hitherto frequented the sales of the East India Company; the charm has been chiefly maintained, from the periods at which the sales are fixed, which produce great competition; but I have no doubt that as the expense would be so much less in having them passed through the hands of the St. Katharine's Dock Company, if so sold by public auction, instead of through the East India Company, that by degrees it would have the effect either of compelling

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compelling the East India Company to reduce their charge, or of the proprietors of goods placing them in the hands of others to sell.

2544. Have you made any calculation what your profit would be by charging two-thirds what the East India Company charge?—I have, on some articles.

2545. Have you on cotton?—I am satisfied on East India cotton we could do the business at less than the East India Company. That trade is valuable to us in giving us our connection, and combining with the rates our warehouse rent, giving us the advantage sometimes of receiving rent, although the goods may be delivered or transferred the following week.

2546. You think you could do it at two-thirds on all goods?—Not on all, at the depressed prices at which some goods are now.

2547. Take the article of sugar?—Sugar is at a depressed price, and of saltpetre I should say the same.

2548. Do you think you could do them cheaper than the Company do at the present moment?—Saltpetre I think we could, and cotton also, and still have a profit. That the rates of the Dock Company are less is clear, from the sale of cotton diverting from the East India Company; as I said before, very little cotton, or hardly any, is now sold at the East India Company's sales, neither saltpetre nor sugar, and the same with drugs; the principal drug sales are now carried on chiefly at Garraway's Coffee-house. The East India Company's charges are heavy, particularly on silk goods; but there is great skill requisite in the management of East India goods, but I apprehend such preparation and skill may be acquired by other parties. Alterations are also from time to time made by the Legislature with a view to facilitate the collection of the revenue. The duty on articles mixed of silk, hair or cotton, has been hitherto ascertained by the sale prices of the East India Company, so that the goods have of necessity been deposited in the East India Company's warehouses for sale. By the Act passed a few days ago, that restriction has been repealed; the duty will be taken in future upon those goods the same as upon all other goods, by which the merchant will be at liberty to house his goods in any warehouses of special security the Commissioners of Customs may approve of.

2549. Does it not require more nicety in managing valuable goods than the inferior?—Certainly.

2550. And the Company charge more on valuable goods than on others?—Certainly; and the St. Katharine's Dock Company regulate their rates in some instances, and to a certain extent also by the skill required in the separation, assortment and repacking and other operations, and always forms a component part of our rate. After taking the expense of labour, and next the cost of material, and adding a reasonable profit upon those items of outlay, we next take into consideration a further remuneration in consideration of the risk and skill.

2551. You state that the Liverpool merchants send their goods to London to be sold at the East India Company's sales, do you know that to be the case?—Yes, they have come up by land carriage; in fact, I have known of indigo coming up in that way.

2552. Are you aware that some of the St. Katharine's Dock Directors write to their correspondents in India to desire that the ships may be consigned to the St. Katharine's Docks?—Certainly.

2553. And this the East India Company is supposed to have done in regard to the East India Docks?—The case is not quite parallel. When a ship has been compelled to go into the East India Docks by the East India Company, it has been where the ship has wanted dead weight, and they have given them a little saltpetre or sugar to stiffen, and have thus controlled the place of discharge, a most inconvenient one for the remainder of the cargo; whereas in the other case, when the ship has been desired to go into the St. Katharine's Dock, it was where the parties were the chief consignees of the cargo, and desired to have their goods warehoused in a suitable and convenient place.

2554. Have the St. Katharine's Docks taken goods from the East India Docks?—Certainly: the merchant now requires his goods at the place most proximate to the seat of business; and it has excited some surprise that goods from the St. Katharine's Docks have been lightered down to the East India Docks, thus taking them down the River four miles, and away from the convenient means of inspection.

2555. Is not the East India Dock as convenient for export?—Certainly not; there must be an additional expense of land carriage or lighterage of the goods coming from above bridge or the metropolis; manufactured goods would be principally sent by land carriage.

2556. Has

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2556. Has the St. Katharine's Docks sufficient water to allow ships to take their outward cargoes on board?—Our water-room, as compared with other docks, is certainly contracted; but we have never been obliged to refuse a ship the convenience of loading out.

2557. Have you never been obliged to decline receiving vessels on the ground of want of water-room, and has not inconvenience been sustained in consequence?—We have never done so.

2558. It has been so reported?—Infant establishments are exposed to such friendly representations, they are not warranted by facts.

2559. Is there water sufficient to allow you to load out all the ships that could discharge in your dock?—Our water-room is more than sufficient for the accommodation of shipping, as compared with our warehouse room. We have accommodation in warehouses, &c. for about 115,000 tons of goods, and our water-room is fully sufficient, both for imports and exports; we have had a hundred ships in dock at the same time, some of them were very large ships; a short time back a ship of 869 tons register loaded out in the dock.

2560. Can you explain the reason why the East India ships never load in your dock?—Some do; but they require a great deal of room for the purpose of loading, they like to have a quay berth, which we have not the means of giving to every ship. Captains of East India ships prefer, if they cannot have a quay berth, to remove lower down the river; but wherever we have been able to give them a quay berth, in most instances that I remember, they have remained. The extent of our quay-room is about 5,600 superficial feet, which gives an opportunity of loading and discharging about 60 ships at once.

2561. Do not some of them lie bow on?—None of them bow on when busily loading; there are two portions of the export quays where the ships lie bow on, but they do not generally load in that position, but merely wait for their turns, but in the other parts of the dock we load them broadside to. I do not disguise that it would be an advantage to us to have more water-room, but we have not been obliged to refuse outward accommodation to any vessel that had entered with a cargo.

2562. In case of the China trade being thrown open and the tea trade confined to ports having bonded warehouses and docks, do you think the revenue on tea would be subject to any insecurity?—None whatever; I am satisfied that the St. Katharine's Dock Company could collect the revenue upon every article deposited in the Docks for the Crown, at a very great saving of expense.

2563. How would you collect the duty on tea?—We would collect the duty on tea in the same way as I would propose on every other article. Tea would be weighed on landing, the East India Company now weigh when most convenient to them previous to sale; the chest would be emptied and tared, unless a fixed tare were agreed upon, we should then get at the net weight of the tea, and the quality being valued on which the duty would be payable, provided the duty were taken on the landing weight, which would be inserted in the books of the Dock Company. If it remained any length of time, I presume an allowance would be made of one or two per cent. per annum for natural wastage; at present, however, a liberal disposition prevails with the Government as relates to the mode of collecting of duties. The duty on tobacco, spirits, pepper, coffee and sugar, is now taken on the quantity delivered from warehouse, formerly, except tobacco, it was taken on the quantity ascertained at the time of landing.

2564. Would there be any difficulty, if the duty on tea is an *ad valorem* duty, in the St. Katharine's or any other Dock Company making the sales by auction, and collecting the duty *ad valorem*?—None whatever that I am aware of; we could adopt the same regulations as those of the East India Company.

2565. What is your proposition, that you should sell the whole teas and pay the Government the duty, or that you should, as you state in the first instance, merely find out the weight they pay upon?—The teas would remain in deposit a limited time for the security of duty, if the proprietor of the tea would not permit the Dock Company to sell at once.

2566. Tea is of all qualities; every chest is looked at, and every chest has its value put upon it; it is sold according to the value; then how would you get at the duty, in reference to the value and the quality?—Unless we were permitted to sell, the Dock Company would not have the same correct means of ascertaining the value; but if the tea were deposited with the Dock Company, under the management of the East India Company for sale, they would still have the same means of

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of ascertaining the value as if the Dock Company had sold, and were responsible for the duty.

2567. Would the restriction of the tea being sold at particular places in the way you mention, be a serious restriction on trade?—I conceive not; I think it would be a relief to trade; for instead of placing that branch of it under the sole direction of one public company, the proprietor would not be under the necessity of placing his goods in the hands of the East India Company alone, but would select such warehouse and management as would suit his views and interests best.

2568. Do you think the St. Katharine's Dock Company or any other would have any difficulty in finding warehousemen able to judge of the qualities of tea, and make the assortment as the warehousemen of the East India Company do?—I should conceive that competent persons might be found for the performance of that operation as well as any other; we have had some difficulties to struggle with in that respect in our infant establishment during its earliest progress, but by industry and proper encouragement we have succeeded in obtaining persons of competent skill for every purpose hitherto required.

2569. If the tea is to be sold, every individual having his own tea, may not persons collude together to get it as cheap as possible, that the duties to the Government may be smaller; and in the second place, if the individual wishes his tea without its having been sold, should he be allowed to take it out of dock without its having been sold?—I apprehend the same rule would apply with respect to tea which applies to other goods placed under the management of the East India Company, not *bonâ fide* sold by them, subject to an *ad valorem* duty; goods so put up, but not sold, the revenue officers might value for duty instead of the servants of the East India Company, or the servants of the Dock Company, and ascertain the duty upon them the same as they now do upon other articles. The officers of the revenue would not leave this to the East India Company or Dock Company to ascertain, but inspect to ascertain the value, and if they did not find that the sum at which the party proposed to pay the duty was the fair value, they would seize it, and give him the ten per cent. over and above his valuation.

2570. You are aware that the Company cannot avoid selling?—But that is under a special arrangement with the Crown.

2571. If it were thought necessary that any tea should be delivered out for consumption without undergoing the sale, might it not be equally the rule in future, the tea trade being thrown open?—In that case the Dock Company would also have the power to sell, and thus establish a value by public auction, if the duty were to be continued to be ascertained as at present.

2572. Have you any doubt that if the tea trade were thrown open, the Dock warehouses presenting every facility and security thus far, an arrangement would be made on the most convenient plan for conducting it?—The public establishments such as I have the honour to be connected with, would immediately turn their attention to the construction of fit and proper warehouses, with proper light and convenience, in like manner as facilities have been given to the indigo trade. New branches of trade must be met by improved arrangements and accommodations.

Lunæ, 16° *die Julii,* 1832.

THOMAS HYDE VILLIERS, ESQ., IN THE CHAIR.

Dr. *Bowring,* called in; and Examined.

Dr. *Bowring.*
16 July 1832.

2573. HAS your attention been lately called to the cultivation of silk?—I have been lately occupied in France as a Commercial Commissioner; and the production, the export and import both of raw and manufactured silks, have necessarily come very much under my observation.

2574. Does France, in your opinion, possess any peculiar qualities?—I think within the last 20 or 30 years a greater progress has been made in the improvement of the raw material in France than perhaps in any other country in the world. In fact, that improvement has gone on so rapidly, that the export of French silk has been successfully resisted by the manufacturers, on the ground of their possessing a monopoly of a quality superior to any produced elsewhere: they have generally improved the character of their silk; in several districts, the silk brought to market obtains

obtains from 20 to 30 sous more than the average value of the silks of Italy of the same fineness; and as evidence of the capabilities of still farther improvement, a small quantity is produced of such superior excellence, that it sells at from 100 to 120 per cent. above the value of the best Italian silk. That has been in consequence of the introduction of a new worm from China; and that silk which is now used for the manufacture of the finest blond, sells at as high a price as 100 francs per kilogramme.

2575. A common Italian silk selling at what?—A common Italian silk selling at, I should think, 18*s.* a pound.

2576. When was this improvement introduced, and from whence?—This particular worm, which has caused a good deal of interest, is called in French the Sena or Nanquin worm. Its production has not been very much extended; but the production of the second quality of silk, which is exceedingly beautiful and superior to anything produced elsewhere, has been extended so much, that one district (the Cevennes,) produces 400,000 pounds per annum.

2577. Is it white or yellow silk?—Both white and yellow. But the most costly and beautiful is white silk.

2578. In what does the superior quality of the silks consist?—In the fineness and regularity of the thread, the clearness of the colour, and the tenacity and elasticity with reference to its size.

2579. What is their value as compared with other raw silks?—I should think the value of Cevennes silk may be taken on an average at from 5 to 10 per cent. above the best Italian silk of the same quantity of deniers.

2580. What is the species of mulberry usually cultivated in France?—Of late the *Morus Alba*, or white mulberry, has taken possession of the field. There have been a very great many discussions in France as to the different qualities of mulberry-trees; but I observed lately, in passing through the silk district, that the white mulberry-tree had clearly the pre-eminence over all the others.

2581. What is the silk district in France?—The two sides of the Rhone; from Lyons to the south is the principal district. There are 13 departments of France that produce silk.

2582. What is the northernmost?—I doubt very much whether it is produced much to the north of Lyons; probably a small quantity only.

2583. What is the cause of preference to the white mulberry?—Its growth is more rapid, its produce in the same number of years is more abundant; the texture of its leaves is more delicate, and it suffers cold with less prejudice.

2584. What is the mode of cultivation; what is the state of the tree?—They are all called standard trees.

2585. What is the height of the stem generally?—The average height of the stem, I should think, is three to five feet. One particular motive, in a country like France, for the cultivation of the white mulberry is, that it produces leaves as early as April and May.

2586. Is not the black mulberry cultivated at all?—The black mulberry is also cultivated: its growth is more tardy, its leaves are stronger and larger, it lives longer, and it is less affected by change; it is the common mulberry which is seen in England, and a fruit-producing tree.

2587. Do they cut the trees annually?—No; the leaves are gathered from the stems.

2588. Is it pruned so as to shoot out young wood?—Pruning is very necessary. There is a very curious fact respecting the mulberry-tree: it is known that it is the only tree that the common silkworm will feed on, though there are some herbaceous plants which that animal will eat; but there are, I think, seven or eight species of the morus. And it would seem, from all the facts I have been able to gather, that one species or other will flourish in almost any soil, so that if other circumstances are friendly to the silkworm, its food may be obtained in a great variety of places, there being few countries, whatever be their climate, in which some mulberry-tree or other will not grow.

2589. Have attempts been made in France to introduce any other species?—Yes, there have; but not on a large scale. There is a belief, but I do not think the experiment has been fairly tried, that the Tartar mulberry-tree would be very likely to be useful; all that is known of it is, that it is an indigenous tree in Tartary, where silkworms feed on it, and whence a few specimens have found their way to different botanical gardens.

2590. Are there any here?—I am not sure whether there are, here; but persons who

who speak of it say, that it is a leaf that is devoured by the worms with very great avidity. And the morus indeed has also been an object of some attention of late, that is a Chinese dwarf mulberry-tree, which I believe seldom grows above the height of between six and seven feet; that is the tree which I understand is most widely spread in China, or, at all events, the tree which gives food to their superior worms. There is a growing opinion, and Dandolo, who is perhaps the first authority on the subject, concurs in the opinion, that something better might be done than has hitherto been effected, by introducing at different periods of the age of the worm the produce of the different species of trees: for example, that the white mulberry-tree, which is earliest and tenderest, would best suit the worm in its early stages of existence; as it grows stronger and larger, the black mulberry, which is of coarser and firmer texture, might be advantageously used. It is indeed to be wondered at that so few experiments have been made with reference to the cultivation of the silkworm on a great scale, and by intelligent persons. In Europe, as in India, it is almost wholly in the hands of the peasantry, and it is only of late that any considerable attention has been paid to the subject.

2591. What do you consider to be the best period of growth of the mulberry? —The white mulberry leaves are plucked when the tree is five years old, though it will afford leaves fit for use when it is past four, and then it will go on I should think improving perhaps for 10 years longer.

2592. Is the tree improved by grafting?—The contrary would seem established by observation. Grafting is generally employed, but some curious results have been mentioned as to the effect of the leaves of the grafted tree on the growth of the worm, and on the production of the silk. I have copied these results from some documents I hold. In an experiment made on grafted trees, it required 20 pounds and three quarters of mulberry leaves to produce 25 ounces of silk. White leaves grown of seedling trees, 15 pounds produced the same quantity. So that there appears to be a difference of 25 per cent. in the result in favour of the ungrafted tree.

2593. What is the authority?—Dandolo, who is the best authority. He also states he made other experiments, and that of 7 pounds and 13 ounces of cocoons of the grafted tree he only obtained 12 ounces of silk, while from precisely the same quantity from the indigenous tree he obtained 14 ounces. They are facts very well worth being examined on a large scale. Pitaro, who has also treated upon the question, if I do not misrecollect, says, that there is another consequence of grafting; that the grafted shoot will not live longer than the parent tree. That is a fact respecting which there may be some doubt. The power of production by grafting is so much more rapid, that it is clear that men would employ it solely with reference to economy.

2594. How are the trees cultivated in France?—The cultivation of the mulberry-tree now is become a primary consideration on the part of land proprietors, which has only been the case of late years. Almost the whole of the production of the silkworm was till lately in the hands of inferior peasantry, who had no capital; but within the last 15 years especially, much capital has been employed in the production of the mulberry-tree; the landowners have found it very well worth their while to cultivate the mulberry-tree on a large scale, and to sell the leaves to the peasants who devote their attention to the rearing of the worm. The price, from the demand for leaves this year, was very considerably increased. I was at Nismes about six weeks ago, which is one of the central points, and I found the value of the leaf increased as much as 20 per cent. this year, four francs and four francs and a half per cwt. having been paid, while three francs was last year's average.

2595. So that it is found to be a profitable investment?—No doubt; it gives from 15 to 25 per cent., and I have observed that almost every class of persons have prospered who has been attending to this branch of agricultural industry, whether the nurseryman who has produced the seedling trees, and who sells them for transplantation to the farmer, or the farmer who has been cultivating the mulberry to sell the leaves to the peasant, or the farmer who has cultivated the leaves to rear the silkworms himself.

2596. How many crops are gathered in a year?—Only one in France.

2597. Is any particular care required in gathering the leaves or giving them to the worm?—Yes, in that respect too there has been a great improvement: it has been discovered that damp, so far from being beneficial is pernicious; and now whenever the leaves are more than merely damp, in fact, when there is any water on them, either from dew or rain, they are either subjected to a current of air, or to an an elevated temperature. They do not now give humid leaves to the worm, inasmuch as they find it injures the worm and deteriorates the quality of the silk.

2598. Do they keep the leaf any time before they give it to the worm?—No, the leaf should be fresh, but it should be exposed to a current of air; the best way is to throw them in a blanket and to allow the fresh air to pass among them.

2599. Is there any difference in the situation in which the tree grows that influences the quality of the leaf, a high or a low situation?—A rich soil is not very friendly to the mulberry-trees, but they do very well either in sandy or gravelly soil; but I suspect, as I mentioned before, that there are very few soils in which some or other class of mulberry-tree might not be found to flourish probably by a different mode of culture.

2600. Has the dry or damp situation of the soil on which the tree grows, any influence on the nutritious quality of it?—A damp soil is unfriendly to the white mulberry.

2601. Is it generally considered that the bad effects of a damp soil may be remedied by artificial means?—I should think they might. What is occurring in France at this moment, namely, the investment of capital in the production of the mulberry-tree, and in what is called the education of the silkworm, will lead to experiments of a more extensive, judicious and scientific character than have hitherto been made. It appears to me extraordinary, that at this moment the cultivation of silk should have had so small a portion of that attention which has been directed to the growth of cotton or wool.

2602. To what do you attribute the superior production of the mountainous parts of France, as compared with the plains?—On the whole, I should think a mountainous soil would be more favourable to the production of the mulberry-tree; most of the countries in which it is indigenous have a good deal of mountain in them, and it would seem to have a preference for the higher lands.

2603. Have you attended at all to the general history of the silkworm?—I have read everything I have been able to get at with reference to it; and, as I said before, I think that there is no raw material, the history of which requires more to be studied, and for which less has been done till of very late years. In Europe there are only two very distinct classes of worms.

2604. Are there any species unknown which you think deserving of particular inquiries?—Yes, the Chinese manufacture a very considerable quantity of silk from a worm that is said to feed on a species of oak, and that does not form cocoons, but throws out its thread from the branches of the trees.

2605. From what authority is that?—It is mentioned by several authors, who state the animal is of the Bombyx genus, and that the Chinese collect a considerable quantity of these threads; that they are stout and strong. Cuvier also speaks of it; he has also given an account of the Madagascar silkworm, which he calls the *Bombyx Persola*, and he says that its cocoons are three feet high. I have not heard of any attempts to introduce this species, which is indigenous in some tropical climates. I should think it well worth inquiry.

2606. What do you find stated there about it?—Cuvier states the fact of its existence, and he gives a short account of it.

2607. What is it he gives an account of?—Of this large Bombyx.

2608. In what work?—In his '*Regne Animal*,' I take for granted.

2609. What is the species of worm produced in France?—The one that is principally produced is one known by shedding its coat four times; there are two principal classes.

2610. What is the name of that one?—The *Bombyx Mori*. I was stating that there are two principal classes; the worm that sheds its coat four times, and the worm that casts its coat thrice.

2611. Those are the two species produced in France?—Those are the two species. Dandolo, I should state, is so strongly convinced of the superiority of that which is not the common worm, that he takes as a motto to his own book, "If I had anything to do with the reeling or the winding of silk, I would produce nothing but the worms which change their coat thrice, and those of the white cocoon." They are very common in Lombardy; these are the worms that he considers superior.

2612. Is that the *Sina*?—No, that is another species; the *Sina* is a four-coat changing worm. The three-coat changing worms are considerably smaller.

2613. Which are?—Those that change most seldom. Their existence is four days less, so that there is a diminution of four days' risk; which, considering the many

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many diseases to which they are exposed in these climates, is an important consideration; it is a difference of 12 per cent.

2614. Are those the original worms?—No, they are not; the four-coated worms are the original worms of European growth.

2615. Is the race considered susceptible of improvement?—There is no doubt at all, if the race of silkworms were treated as the race of horses is, that it would be susceptible of very great improvement. I think all the facts which have been gathered together in the course of the last 30 or 40 years, for till then the subject was surrounded by the darkness of ignorance, are evidence that much may be done.

2616. What species do you think would be best?—I hardly feel competent to give an opinion; the opinions of writers and cultivators are so much more valuable than that of a mere looker on. I should think the Cevennes cultivation, is, on the whole, the most advanced; it has to my knowledge given the largest returns for capital, and has produced a far more beautiful silk.

2617. Does it not require different sorts of silk for the various manufactures, the same as cotton?—Clearly.

2618. So that you must have the various worms?—Certainly; but of course he who produces the worm which is the least expense, and that gives the greatest quantity of the most beautiful silk, must be the most successful adventurer.

2619. What is the temperature applied to the eggs for the production of the worm?—The French generally apply an increasing temperature during 10 days.

2620. Is that for hatching?—That is for hatching; they begin at 14 degrees of Reaumur, and they add every day a degree till they reach the temperature of 22.

2621. Is that by steam heat?—It does not matter what sort of heat; sometimes steam, sometimes oven heat.

2622. What month do they begin to hatch?—They begin to hatch at the end of April or the beginning of May; something of course there depends on climate too. When it reaches 22, it is left at that temperature, and generally on the third day of the application of the temperature of 22 the worm appears.

2623. How often are they fed in the day?—They are fed by the best managers four times a day.

2624. What will be the average produce of an ounce of eggs?—An ounce of eggs I should think would produce on an average from 35,000 to 40,000 worms; I have taken here, however, (and that may be interesting as points of comparison,) the produce of eggs of different classes. Dandolo says that an ounce of eggs of the largest size, of the four-coated worm, would produce 37,440 worms, and that if they had all lived, they would give 373 pounds of cocoons; if the eggs were not sorted, and were of the common size, he says an ounce of eggs will give 39,168 worms, and these would give 162 pounds of cocoons; of the three-coated worm, he says an ounce of eggs will give 42,200 worms, and will produce 165 pounds of cocoons. I ought to mention, with reference to all these weights, that they are Lombardy weights, and it is very easy to compare them.

2625. How long does the worm live after hatching?—From 35 to 37 days; the three-coated worm lives four days less.

2626. Depending on temperature?—Somewhat depending on temperature.

2627. Can you state, at the different periods of its age, what is the weight of leaves per day that any given number of worms devour?—Yes.

2628. Of course much larger as it grows?—Yes, and the increase is extraordinary; for the worm in the course of its existence is increased about 30,000 times its own original weight.

2629. What, you mean, from the egg probably?—From the egg, yes. The works that describe the education, as it is called, of the silkworm, give the history of every day's consumption in great detail; they also give the state of the barometer, the thermometer and the hydrometer, and every thing connected with the daily changes.

2630. During the few first days, what is the quantity of leaves an ounce of eggs would consume?—The better way would be to take five ounces of eggs. Now here is a table which states, that before they shed their first skin, they consume 39 pounds of mulberry-leaves; their second, 83; their third, 324; their fourth, 939; and their fifth, 5,730.

2631. Is there the interval of days between?—Yes, the interval of days is stated here.

2632. Well

2632. Well then, up to the time of shedding the first skin, what is the number of days?—The number of days is six.

2633. The second is what?—Is six.

2634. The third?—The third seven.

2635. And the fourth?—The fourth seven, and the last is seven to ten; there will be a difference of a few days.

2636. Then the 5,730 is up to the time of their mounting?—Up to the time of their mounting the branches to spin their cocoons.

2637. Now what quantity of leaves will they consume?—I have taken rom several authorities the return of consumption. Bonafons states, that an ounce of eggs in France, producing about 38,000 worms, would consume 1,600 pounds of leaves, to which must be added 300 pounds for waste, moisture and stems, and so forth, so that he gives 1,900 pounds net as the consumption; that is the whole gross consumption.

2638. From first to last?—Yes. Dandolo gives 7,100 for five ounces of eggs. Now there is also a return from Naples, in which they say that an ounce of eggs will consume 1,000 pounds of leaves, and give 86 pounds of cocoons. There are a great many experiments made as to the power of increasing the production of silk by extra feeding; and there is a case also given by Dandolo, in which he says that he obtained from 110 to 120 pounds of cocoons from 1,650 pounds of leaves; and that where only 1,050 pounds of leaves had been consumed by the same number of worms he only obtained from 55 to 60 pounds.

2639. What quantity of silk will those cocoons produce?—Pitarro says, that in North Italy ten pounds of cocoons would give him one pound of silk.

2640. One-tenth?—Yes; then in South Italy fourteen pounds of cocoons would give fourteen and a half ounces of silk; and he estimates, that in France generally it would require eighteen pounds of cocoons to give one pound of silk. I think, however, that this is less than the fair estimate, from the facts I have been able to gather, and that they would on an average get a pound of silk from twelve pounds of cocoons. A great deal of course, however, depends on the care of the reeling and of the quantity of waste that is sacrificed.

2641. Is there any considerable difference in all these particulars which you have now been giving, between France and Italy?—There is a good deal of difference; it is much more easy to get facts from Italy than it is from France; for the two great authorities are Italian writers, and the French have almost wholly received their instruction from Italy on the cultivation of the silkworm.

2642. Is the species of worm the same?—Yes; that is, in both France and Italy there are those two classes, the three and the four-coated; the four-coated being the ordinary one. Here are Dandolo's returns, which may be compared with Pitarro's: he says, in North Italy twenty-four pounds of leaves give one pound of cocoons. Now Pitarro in North Italy obtained a pound of cocoons from twelve pounds of leaves; Dandolo, in South Italy, had obtained a pound from ten pounds of leaves. Pitarro says that he had obtained from seventeen to eighteen ounces from fifteen pounds of leaves. All these facts show that the results are extremely different, and how much remains to be done notwithstanding the attention that has been paid to it.

2643. Has any improvement been introduced in the management of the worm?—Yes, very considerable. Nothing can have been more barbarous than the management of the silkworm a few years ago; a great number constantly died; they ascertained some of the great causes of disease among the worms; that damp, for example, is very pernicious.

2644. And confined air?—That noisome smells of all sorts; that the neighbourhood, for instance, of dunghills; that the worm, in fact, has organs of considerable sensibility; that the introduction of dust in the neighbourhood of roads is very pernicious. The consequence has been, that chemical science has removed a great many of the impediments to their improvement, and a great deal is done now by the peasants to circulate free air and to remove the infected air.

2645. How is the temperature regulated?—I also would mention, that chlorides are used to disinfect the atmosphere, since they have become cheap.

2646. Do you mean that the worm can feed with the presence of chloride of lime in the room?—Yes; that the chloride of lime will of course drive out a more pernicious presence than its own; and the chloride of lime is very frequently now used in the houses where the silkworms are being educated.

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2647. Is that the only medicant that is used during disease?—Every species of disinfection. By the way, the smoking of tobacco is very unfavourable, but fumigation is generally very friendly.

2648. Do they bear the burning of sulphur?—No, hardly. When the worm is first born it is found that the temperature which best suits them is 19 degrees of Reaumur, and that this temperature should gradually diminish, and 15 is considered the most healthy temperature for the worm when it proceeds to spin its cocoon.

2649. How is it regulated?—It is regulated of course by thermometers. The peasantry have the power of regulating it by stoves, or by ventilation; it is not a very considerable variation from 15 to 19.

2650. Is it material whether they are kept in-doors or out-doors?—In-doors, certainly. I should mention that one of the great improvements is the introduction of light, for formerly the rooms were exceedingly dark.

2651. Does that contribute to health?—Very much indeed to health and enjoyment and activity, and that is of some importance; when the moth appears the rooms should be darkened, inasmuch as the moth is a night insect.

2652. May there be too much light; a greenhouse for instance, or a hothouse? —It is not usual to introduce an excess. The silkworm enjoys the light, but the moth dislikes it very much, and suffers from it; in fact, as I said before, the moth is a night insect, so that care should be taken, while light is not excluded from the worm, that it is not admitted to the moth when it is past the chrysalis state.

2653. What is the temperature applied to the eggs of the worm?—It should be from 16 to 18 degrees.

2654. Of Reaumur?—Yes.

2655. What is that corresponding to, do you know?—I have not the grade here.

2656. How are the cocoons selected for the future breed of worms?—Those that are the most perfect in form, with the finest quality of silk, and of the middle size. One of the tests of the excellence of the chrysalis is the hardness of the ends. Those cocoons are laid out separately, and the estimate is that 14 ounces of cocoons will give an ounce of eggs.

2657. What is the amount of silk produced in France?—The amount of silk, according to the best estimate, is about 3,000,000 English pounds.

2658. What is the average selling price of that?—The average selling price I think we have estimated at about 17 *s.* or 18 *s.* per lb.

2659. What is the amount of silk imported?—It is about 1,000,000 lbs. France produces about three-fourths of her consumption, and supplies herself with about one-fourth from other countries.

2660. Does the raw silk of India find its way to their markets?—From the experiments that have been made, the raw silk of India certainly has not succeeded in France. I heard an opinion expressed on the part of the throwsters, that being unused to that particular quality of silk, their labourers have not succeeded in throwing it, and the experiment has scarcely been repeated. I should say, however, that at Lyons there is great anxiety on the subject, and I promised the Chamber of Commerce I would take an early occasion of having communication with the East India Company on the subject of the East India silk. They are exceedingly desirous, inasmuch as some great changes in their legislation with respect to silk are now in progress; they are exceedingly desirous of knowing something more of the production of India, and of the way in which the production of India is likely to bear on their manufacture.

2661. But you have not at present any particular reason for supposing that India silk will come into demand?—I think it very likely it will come into demand in France, but I also think that knowledge is wanting in France; that the failure of experiments made has rather deterred adventurers from coming into this market; there was one very large importation took place into Lyons of oriental silk, and it left great loss. Now, the reason why the French silk merchants know so little of our markets is, that the export of raw and thrown French silk is prohibited; the consequence is, that there is much less knowledge of the state of the markets here than would be supposed. When the exportation of French silk shall be recognized by law, the promise having been obtained by our commission that the French government will consent to its export, there is no doubt at all that considerable trade will take place between France and England in oriental silk; that is, the French dealers in silk would buy in this market, and I am persuaded would find very frequent occasion. They consider that the English silk manufacturer has a

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tremendous advantage over them, in consequence of the very large market which they have for the purchase of oriental silk.

2662. Has there been any direct importation into France from India or China?—It has been very small; I have copied it from their official returns. They imported from British India, in 1826, 1,227 kilogrammes; in 1827, 23 kilogrammes; in 1828, nothing; in 1829, 2,811 kilogrammes; in 1830, none; in 1831, 435 kilogrammes. From China they imported nothing in 1826; they imported 2,119 kilogrammes in 1829, 140 kilogrammes in 1828, 8,234 kilogrammes in 1829, and 6,146 kilogrammes in 1831.

2663. That is India, is it?—The last is China.

2664. What, is the import of foreign silk into France subject to a heavy duty?—Yes, it is subject to a duty; the raw silk pays 1 franc and 20 centimes duty per kilogramme, and thrown silk 2 francs and 40 centimes, and there is a decimo to be added.

2665. On all foreign silk indiscriminately?—Yes.

2666. Can you explain the cause of the fluctuations in the returns which you have just now stated?—Almost all; and I take it that the very unimportant character of French importation depends on their prohibitory system; it is quite impossible that a country can have a large foreign trade that is in the situation in which France is.

2667. Do you consider these importations, then, to have been merely experimental?—Yes; these I take to be merely experimental, for no fact can be gathered out of them, no increase or decrease; it is not characteristic of any influence on the market.

2668. Is there any difference in the quantity of raw silk on the silk manufacture of France, in consequence of the duty to which foreign silk is subject?—None at all; the French manufacturer has the choice of all the silk that comes to England from Italy, as it passes through France; it is deposited in bonding warehouses at Lyons; it is only of late years that they altered their transit system.

2669. Practically, is that a matter of advantage?—Not of the advantage supposed, because inasmuch as their legislation prevents a merchant who has bought silk and taken it out of the bonding warehouse from exporting it, he has great hesitation in doing so; independently of which, there is a system of buying and selling, which I had the honour of explaining to the Silk Committee, which is of very great importance. The silk when bought in France is generally subjected to a sort of public test to ascertain its humidity; silk invariably imbibes a certain humidity, and in France, before silks are received by the buyer they are sent to a public establishment, where they are submitted to a certain temperature for 24 hours; if their loss is more than from 2½ to 3 per cent. they are still continued in that temperature, so that these experiments are made on the whole mass of silk, in order that no fraudulent humidity may be introduced, and there is a reduction in proportion to the loss. They are sold on the certificate of this establishment, which is called the *condition* that the weight is so and so.

2670. And it is all registered, is it not?—All that passes through the condition. Now the disadvantage of the French silk merchant is this; he can only sell subject to examination of the condition, and of course he will only buy subject to examination of the condition. Now if he takes it out of bond, or sends it to the examination of the condition to have its humidity ascertained, whether it is the natural humidity or a fraudulent and artificial humidity, he has not the power of divesting himself of this silk for exportation, exportation being prohibited; so though he gets a certain advantage out of the monopoly he possesses of French silk, he has also considerable disadvantage from the circumstance of his hands being tied if he should be an adventurer in foreign silk; for if after all it do not suit the French silk market, and he is not able to get a sale for it, export it he cannot.

2671. How is silk generally reeled in France?—It is generally reeled by the peasants, and the reeling is certainly in a backward state. I think that the removal of the prohibition on the export of silk will bring a capital into that particular department; and in fact I know that there is disposition to invest money in it, and that this circumstance will lead to great improvement. The reeling is so backward that the Chamber of Commerce not long ago applied to the government for the introduction of penal legislation to force the reelers to reel in a particular way, for they had no sort of security; however, the government had intelligence enough to say they must take care of their own concerns.

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2672. Is it supposed that they will allow the export free of export duty?—Not wholly free, but with a small duty.

2673. Then, at present much capital, you suppose, is not invested in the reeling?—No, not much. I should mention, that it appears to me there are two steps of silk production in which capital may be very advantageously invested, and that it is of all the productions that in which the poor peasant's interest may be best associated with the interest of the capitalist. It is clear the capitalist can very advantageously employ his money in the production of the mulberry-tree, as it requires an outlay of capital which a poor peasant does not possess, so that the capitalist may very advantageously employ himself. The harvest of the peasant comes on, in six weeks his business is done; it is the most rapid of productions, so that of course very little capital is required for the mere purchase of the leaf, for which he might get an immediate return at the end of six weeks, when his business is over; and therefore it seems to me that even in that particular point again the capitalist would come with great advantage into the market as the gatherer of cocoons, because in reeling too, capital may safely and advantageously be invested.

2674. Are there not capitalists who do reel?—Yes, there are some, and their number is increasing constantly in France, and of course the natural tendency of a division of labour is to set all these matters straight. Of late the capitalist has seen to how much benefit he can invest his capital in the mulberry-tree, and which is now done to a great extent.

2675. By what period is the growth of the cocoons generally complete in France?—In from six to seven weeks the cocoons are produced.

2676. Is that by the middle of July, or earlier?—Earlier; the end of June.

2677. What is the temperature to which the cocoons are exposed in order to kill the chrysalis?—The silk is not much bettered by a high temperature, and I do not imagine that any higher heat is required than that which suffices to kill the grub.

2078. Is there any duty on mulberry-trees in France, as there is in Italy?—No; gentlemen know what an enormous proportion of the whole revenue of France is raised from the land-tax, and of course the mulberry-trees are rated in that way.

2679. Is there not a very large increased investment of capital in the production of mulberry-trees and silk in Europe within the last few years?—Certainly; and the very remarkable decrease in the value of silk is the best evidence of it.

2680. And may not, from the increasing capital, a further diminution in price take place?—Infallibly; the profits in the production of silk are very much above the average profits at this moment. I ought to have said, when speaking of the destruction of the chrysalis, that it is sometimes destroyed by dry heat and sometimes by hot vapour, and the combustible employed is generally vegetable charcoal.

2681. Is all the machinery given there? [*pointing to a Book.*]—All the machinery is given here; the whole of the progress is here developed. This is Pitarro's work.

2682. Will you state who are the best writers on the cultivation of the mulberry-tree and the treatment of the silkworm?—Among the Italians, Dandolo, Pitarro and Fontana; and among the French, Bonafons and Castellar. Bonafons' is a very nice little book, and there are a great number of others. Chaptal is a high authority, I observe, and he is president of the Society for the Encouragement of National Industry in France; and De is also a very well known man of science; he gave Bonafons a certificate that his book is decidedly the best French book on the cultivation of the silkworm. It perhaps might not be amiss to add to those details as to the consumption of leaves, those which Bonafons gives; they may as well, perhaps, be received with the others.

2683. Are there any details of the progress of the silkworm in France?—There are; here is a Table of them.

[*The same was read, as follows:*]

TABLE of the Progress of the WORMS hatched from an Ounce of Eggs, from Birth to the time of Spinning.

AGES.		Space occupied by the Worms on the Trellices.		Temperature, Reaumur's Scale.	Quantity of Leaves consumed in each Day.		Total Quantity of Leaves consumed in each Age.	
		Feet.	*inches.*	*Degrees*	*lbs.*	*oz.*	*lbs.*	*oz.*
1st Age	1st day	9.	6	19	0	14	7	0
	2d				1	6		
	3d				3	0		
	4th				1	6		
	5th				0	6		
2d Age	1st day	19	0	18 to 19	4	8	21	0
	2d				6	12		
	3d				7	8		
	4th				2	4		
3d Age	1st day	46	0	17 to 18	6	12	69	12
	2d				21	8		
	3d				22	8		
	4th				12	8		
	5th				6	8		
	6th				-	-		
4th Age	1st day	109	0	16 to 17	23	4	210	0
	2d				39	0		
	3d				52	8		
	4th				59	4		
	5th				29	4		
	6th				6	12		
	7th				-	-		
5th Age	1st day	239	0	16 to 16½	42	0	1,281	0
	2d				65	10		
	3d				93	0		
	4th				130	4		
	5th				185	8		
	6th				223	0		
	7th				214	8		
	8th				150	0		
	9th				120	14		
	10th				56	4		

There is one rather interesting thing in the progress of their existence; that progress is exceedingly capricious; it does not go on regularly from day to day: for instance, in the third day of their birth they consume three pounds; in the fourth they consume only one pound six ounces; and in the fifth day, when the disease begins under which they shift their skins, they only consume six ounces, which is less than they consumed the first day of their existence. So again, in the first day of their second age, having consumed only six ounces the day before, the following day they consume four pounds eight ounces. Then again, there is more strength at the second age; then on the fourth day of the second age they only consume two pounds and four ounces, having consumed seven pounds eight ounces the day before; immediately they get relieved, from two pounds they go on to six pounds. Well, then the perilous period is the third and fourth coat changing, and on those days, though on the first case they had got to the consumption on the fourth day of the third age to 22 pounds, and go on diminishing, on the sixth day, on which they change their coat, they eat nothing, that is the day on which no food at all is consumed; then they take 23 pounds, the day before not having consumed anything; and they go on increasing up to 59 pounds, and then they begin to be uncomfortable; and in the fourth age the very large worm remains a day without food, the next day consumes 42 pounds. The whole existence of the worm is very curious; their voracity one day, their fastings the next; their rapid growth, and their extraordinary lateral respiration.

2684. I believe you have turned your attention to the operation of our reciprocity treaty with France, upon the trade of this country and of France with India?—I have; the reciprocity treaty undoubtedly was intended to be a reciprocity of benefits, but all that it has done is to produce a reciprocity of injuries, as far

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as respects the relations between France and England. The consequence of the treaty upon the relations of France with England was to prevent the French buying in our markets any extra European products, and their notion was that they could force the French importers to go to a remote market, and that in this way they should give a great impulse to their navigation; that instead of coming here to buy the indigo or silk, or any other articles, that they would go to the East. Their project has failed certainly, and the result has been this, that they had to pay two freights for a very great portion of extra European articles; for though they canno import oriental produce from England, they can import it from Ostend, or they can import it from Nice. The consequence is, that that which they purchase in the English market is shipped to Ostend or to Nice, and the obvious result is, that the importer pays double freight and double charges. I have given here one or two facts to Mr. Villiers, showing what its real operation had been upon their shipping.

2685. You had better state what the conditions are which bring about those results, what particular clauses there are in the treaty which bring about those results?—You know the English legislation, which was by that treaty made reciprocal in France.

2686. What is the date of that treaty?—In 1826. The treaty authorised, on the ground of reciprocity, the French government to apply in their case to England, the legislation which England applied to them. Now, it is known, that no extra European produce can be introduced into this country, except in ships direct from the extra European country; that you cannot, for instance, buy in the markets of France cotton or indigo, or any article that is not European. Well, that which England had done respecting not only France but all other nations, France did as respected England under the reciprocity treaty of 1826; and that, in fact, is the cause of a very singular appearance in our official statements of exports and imports to France. The imports into France allowed, under the treaty of 1826, cannot comprise now any colonial produce; that colonial produce goes to the Netherlands or elsewhere, and is then imported into France, because with that country France has not entered into such an absurd system of reciprocity. However, as I stated, the intention of the Government was to create a direct foreign trade, and the results are these: it will be seen to what extent that object has been accomplished. the arrival of French ships from the East Indies and China was, in 1825, 21 ships, which consisted of 7,289 tons; in 1826, there were 22 ships, consisting of 6,546 tons; in 1829, the arrivals were 29 ships, consisting of 8,425 tons; and in 1830, 26 ships, consisting of 7,937 tons; so that as far as respects arrivals they have now only four ships more.

2687. Is the tonnage more?—The tonnage is somewhat more, it is an increase of 700 tons; but for that they pay double freight on every colonial article which they purchase from England; it is clear the loss to them is very great, the result of loss. The departures of French ships, it will be seen, are, in 1825, 20 ships departing, consisting of 6,050 tons; in 1826, 22 ships, consisting of 7,279 tons; in 1829, the departures were 33 ships, consisting of 10,366 tons; in 1830, there were only 14 ships, consisting of 4,844 tons; so that within the last year a much smaller number of ships departed than in 1825.

2688. 1825 being the year preceding the treaty?—Yes; I have the returns down to the middle of 1831, which were the latest returns I could obtain, and I found the number of ships departing were seven.

2689. The principal exports are wine?—Yes; the principal exports are wine, so that the result is really nil, as respects benefit.

2690. Have you ever attended at all to the operation of the treaty on the indigo trade?—Yes; the indigo trade is that portion of the trade in which there has been a direct import from Calcutta into France. I believe that the consumption of France fluctuates from 5,000 to 6,000 chests per annum, of which France has been in the habit, I think, of importing about 4,000 direct; the quantity of capital in France is notoriously not very great, particularly the quantity of capital invested in remote commercial adventures, and it has constantly happened that the importers of indigo have been afraid of importing to the full amount of the average French demand; they therefore generally imported about 4,000 chests, and they purchased in the English market about 1,500; on those 1,500 chests they have invariably paid the double freight and the double charges. I should state that is a commercial return, and not an official one, for we are not yet occupied with the question of those relations between France and England which concern other countries, which is a department of inquiry to which we shall come by and by.

2691. Previously

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2691. Previously to the conclusion of that treaty the French were in the habit of coming here for the whole of their indigo?—I should think for the greater portion.

2692. Do you know what amount of indigo they purchase in this market now? —I believe from 1,200 to 1,500 chests per annum. The effect of the treaty has this other embarrassing consequence, that you cannot now get at the absolute amount of imports from England into France; they are made now through second countries.

2693. They used to buy their indigo and send their wine here to be exported in ships to India?—Yes.

2694. But it will be found that the imports direct from India for France have been diminishing within the last few years?—Yes, that is very likely; the state of distress is so exceedingly great under the operation of their prohibitory system, that there is no part or portion of their manufacture that is not at this moment very much affected by it.

2695. Have you formed any opinion as to whether the climate of India is detrimental to the worm?—I should think not; my impression is, from the facts that have fallen under my observation, that there is no cultivation likely to give a greater return; but it appears to me the system of management must be wholly changed. I can conceive that capital would be very advantageously invested in the production of the mulberry-tree, but that the peasant most undoubtedly has all the benefit of the production of the silk. Now, as I understand the evidence that has been given, the habit now is for the Company to fix a price, and to purchase at its own price the produce of the peasant; in fact, to lend him capital. I cannot think that that is at all a plan which is likely to be a successful one. If the proprietor of the land cultivated the mulberry-tree, and sold at a reasonable price the leaves to the peasant, he would require exceedingly little capital for the production of the silk.

2696. You did not state when the silkworms were brought in from China?—About 25 years ago.

2697. Is there any account given of them anywhere?—There is an account given of them, I think, in the annals of the Segusian district; I have only an incomplete set of these annals.

MINUTES OF EVIDENCE

TAKEN BEFORE THE

SELECT COMMITTEE

ON THE

AFFAIRS

OF

THE EAST INDIA COMPANY;

AND ALSO AN

APPENDIX AND INDEX.

II.

Finance and Accounts—Trade.

Ordered, by The House of Commons, *to be Printed,*
16 *August* 1832.

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GENERAL STATEMENT of the Revenues and Charges of India (exclusive of the Commercial Charges), showing the Interest paid upon the Debts, with the Result in each Year, from 1809–10 to 1826–27, and as estimated for 1827–28
(Papers presented by His Majesty's command, February 1830.)

Ditto - - - - - ditto, 1826–27 and 1827–28, and as estimated for 1828–29.
(Lords' Paper, 1831, No. 37; and Commons' Paper, 1831, No. 206)

Ditto - - - - - ditto, 1827–28 and 1828–29, and as estimated for 1829–30.
(Lords' Paper, 1832, No. 50)

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Statements of the Revenues and Charges of the several Presidencies and Settlements in India and St. Helena (exclusive of the Commercial Charges), showing the Interest paid upon the Debts and the result of each Year, 1809–10 to 1826–27, and as estimated for 1827–28.
(Papers of February 1830.)

Ditto - - - - - ditto, 1826–27 and 1827–28, and as estimated for 1828–29.
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Ditto - - - - - ditto, 1827–28 and 1828–29, and as estimated for 1829–30.
(Lords' Paper, 1832, No. 50.)

An Account of the Total Annual Amount of the Revenues and Charges of the several Presidencies in India, from 1809–10 to 1826–27, with the Estimate of the same for 1827–28; distinguishing as to the Revenues, the Revenues realized in the original Possessions of the Company, from the Subsidies from Native Princes, or collections from Ceded and Conquered Countries; and as to the Charges; the Military Charges, and the Charges for Buildings and Fortifications, from Civil, Revenue, Judicial and Marine Charges; showing also the Net Charge of Bencoolen, Prince of Wales' Island, &c.; likewise the Interest paid on the Debts, and the amount of Territorial Charges paid in England - - - - - - - - (Papers of February 1830.)

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(Lords' Paper, 1832, No. 116.

Statement of the Amount of the Civil Charges of Bengal, Madras and Bombay, 1819–20 to 1826–27, and as estimated for 1827–28 and 1828–29, deducting the Charges of a fluctuating nature - - - - - - - - - - - (Lords' Report, 1830, Appx. p. 566.)

An Account of the Quantity and Value of Military Stores exported to India, from 1819–20 to 1828–29, specifying the average rate of Freight at which they have been sent out in each Year.
(Lords' Report, 1830, Appx. p. 640; and Commons' Second Report, 1830, Appx. p. 150.)

Ditto - - - - - ditto, 1829–30.
(Lords' Paper, 1831, No. 38; and Commons' Minutes of Evidence, 1830–31, Appx. p. 218.)

Ditto - - - - - ditto, 1830–31 - - - - - (Lords' Paper, 1832, No. 37.)

An Account of the per-centage at which the several heads of Revenue in India were collected, from 1809–10 to 1827–28.
(Lords' Report, 1830, Appx. p. 612; and Commons' Second Report, 1830, Appx. p. 82.)

Ditto - - - - - ditto, 1828–29.
(Commons' Minutes of Evidence, 1830–31, Appx. p. 168.)

Ditto - - - - - ditto, 1829–30 - - - - - (Lords' Paper, 1832, No. 30.)

An Account of the Arrears of Land Revenue left outstanding annually, at the close of the Official Year, at each of the Presidencies, 1810 to 1828.
(Lords' Paper, No. 39, of 1830; and Commons' Second Report, 1830, Appx. p. 91.)

Ditto - - - - - ditto, 1828–29. (Commons' Minutes of Evidence, 1830–31, Appx. p. 165.)

Ditto - - - - - ditto, 1829–30 - - - - - - (Lords' Paper, 1832, No 30.)

Accounts of Sums written off the Books of the several Presidencies in India respectively as Losses, from 1809–10 to 1826–27 - - - - - - - - - (Papers of February 1830.)

Accounts of the Amount of the Bond and other Debts owing by the East India Company at their several Presidencies in India, 1809 to 1827 - - - - - (Papers of February 1830.)

Ditto - - - - - ditto, 1827 and 1828.
(Lords' Paper, 1831, No. 37; and Commons' Paper, 1831, No. 206.)

Ditto - - - - - ditto, 1829 - (Commons' Minutes of Evidence, 1830–31, Appx. p. 172.)

Ditto - - - - - ditto, 1828 and 1829 - - - (Lords' Paper, 1832, No. 50.)

Prospective Estimate of the Territorial Debt of India at the close of the Company's present term, calculating the Sicca Rupee at 1 *s.* 11 *d.* - (Commons' Report, October 1831, Appx. p. 571.)

Computation of the Rate of Interest payable on the Indian Debt, 1809, 1814 and 1828.
(Papers of February 1830.)

An Abstract Statement of the Claims of the East India Company upon His Majesty's Government, for Supplies furnished and Expenses incurred in India and in England, on various accounts, with Interest calculated thereon to 30 April 1821, (Commons' Report, October 1831, Appx. p. 742.)

Copy of a Minute of the Governor-general of India, dated 30 October 1829, concerning the Indian Financial Estimates for 1829–30.
(Lords' Report, 1830, Appx. p. 625; and Commons' Paper, 380, of 1830.)

Copy Letters from the Court of Directors to the Governments of Bengal and Bombay (Finance Department), dated 12 December 1827, ordering reduction of Expenditure.
(Lords' Paper, 1830, No. 19.)

Copy Letter from the Court of Directors to the Government of Bengal (Finance Department), dated 24 September 1828, reviewing the Revenues and Charges of 1825–26, and the Estimates for 1826–27 - - - - - - - - - (Lords' Paper, 1830, No. 19.)

Ditto - - - - - ditto, dated 19 May 1830, reviewing ditto of 1826–27; and ditto for 1827–28 - - - - - - - - - - - - (Lords' Paper, 1830, No. 151.)

Ditto - - - - - ditto to Government of Madras, dated 26 August 1829; ditto of 1825–26; and ditto for 1826–27 - - - - - - - - - (Lords' Paper, 1830, No. 19.)

Ditto - - - - - ditto to Government of Bombay, dated 25 March 1829; ditto of 1825–26; and ditto for 1826–27 - - - - - - - - (Lords' Paper, 1830, No. 19.)

Copies of Letters from the Court of Directors to the Governments of Bengal, Madras and Bombay, (Finance Department), dated respectively the 10th March 1830. Returns of the Civil Establishments of the three Presidencies.
(Lords' Report, 1830, Appx. p. 627, &c.; and Commons' Paper, 179, of 1830.)

Returns of all Civil Offices, and the Establishments connected therewith, under each of the Presidencies of Bengal, Madras and Bombay, on 1 May 1817 and 1827.
(Lords' Paper, 13, of 1830; and Commons' Paper, 633, of 1830.)

Returns of all Offices, Places and Pensions, Civil, Political, Military and Commercial, with the Establishments connected therewith, held under the East India Company within the United Kingdom and Colonies, not included in Return of 1830; with the Salaries, Allowances, &c. on 1 May 1817 and 1827 - - - - (Commons' Report, October 1831, Appx. p. 682.)

An Account of Sums received in India for Sales of Import Goods and Stores, 1809–10 to 1827–28 - - - - - - - - - - - (Papers of February 1830.)

Ditto - - - - - ditto, 1828–29.
(Lords' Paper, 39, of 1831; and Commons' Paper, 179, of 1831.)

Ditto - - - - - ditto, 1829–30 - - - - - (Lords' Paper, 1832, No. 30.)

Accounts of the Commercial Charges not added to the Invoices in India, 1809–10 to 1827–28.
(Papers of February 1830.)

Ditto - - - - - ditto, 1827–28 and 1828–29.
(Lords' Paper, 38, of 1831; and Commons' Paper, 168, of 1831.)

Ditto - - - - - ditto, 1829–30 - - - - - (Lords' Paper, 1832, No. 37.)

Accounts showing the Amount of all Advances made in India for the purposes of Commerce, in so far as regards the purchase of Investments for Europe, from 1809–10 to 1827–28, showing the Amount applied to the purchase of Investment in China, and distinguishing the Amount issued in repayment of Territorial Charges, defrayed in England, from Amount issued from Commercial Funds - - - - - - - - - - (Papers of February 1830.)

Ditto - - - - - ditto, 1827–28 and 1828–29, ditto.
(Lords' Paper, 1831, No. 38; and Commons' Paper, 1831, No. 168.)

Ditto - - - - - ditto, 1829–30 - - - - - - (Lords' Paper, 1832, No. 37.)

Accounts showing the Amount of all Supplies between the several Presidencies and Settlements in India, and the Factory at Canton, 1809–10 to 1827–28 - (Papers of February 1830.)

Ditto - - - - - ditto, and St. Helena, 1822–23 to 1828–29, specifying the particular Supplies under each head for each year - - - - (Lords' Paper, 1830, No. 139.)

Ditto - - - - - ditto, 1829–30 - - - - - - (Lords' Paper, 1831, No. 38.)

Accounts of the Increase of Dead Stock in India, consisting of Plate, Household Furniture, Stores, &c. between 1809 and 1827, the expense of which is not included in the Charges; distinguishing what was purchased in India from what was supplied by England, and also the Territorial from the Commercial Dead Stock - - - - - - - - (Papers of February 1830.)

Accounts of the Amount of the Assets of the East India Company in India, 1809 to 1827.
(Papers of February 1830.)

Ditto - - - - - ditto, 1828.
(Commons' Paper, 1831, No. 206, and Lords' Paper, 1831, No. 37.)

Ditto - - - - - ditto, 1829 - - - - - - (Lords' Paper, 1832, No. 50.)

Abstract Statement of the Result of the Debts and Assets of the East India Company in India, 1809 to 1827 - - - - - - - - - - - - (Papers of February 1830.)

Ditto - - - - - ditto, 30 April 1828.
(Lords' Paper, 1831, No. 37; and Commons' Paper, 1831, No. 206.)

Ditto - - - - - ditto, 1829 - - - - - - (Lords' Paper, 1832, No. 50.)

An Account of the several kinds of Goods as Assets in hand, unsold in each year, from 1815 to 1829; stating the Quantity and Value of Tea in those years.
(Commons' Report, China Trade, Appx. p. 86.)

Ditto - - - - - ditto, 1830 - (Commons' Minutes of Evidence, 1830–31, Appx. p. 182.)

General Statements showing the Amount of the Proceeds of the Sales of Goods and Merchandize of the East India Company in Great Britain, and of their Commercial and other Receipts, Charges and Payments in Great Britain, 1810–11 to 1828–29; distinguishing the Receipts and Payments in the Territorial from the Receipts and Payments in the Commercial Branch.
(Papers of February 1830.)

Ditto - - - - - ditto, 1829–30 - - - - - - ditto.
(Lords' Report of 1830, Appx. p. 616; and Commons' Paper, 1831, No. 206.)

Ditto - - - - - ditto, 1830–31 - - - - - ditto - (Lords' Paper, 1832, No. 50.)

Ditto - - - - - ditto, 1831–32 - - - - - ditto - (Lords' Paper, 1832, No. 153.)

General Statements of the Bond and Simple Contract Debts of the East India Company, the state of Cash remaining in the Treasury, and other Effects appertaining to the Company in Great Britain and Afloat from 1811 to 1829; distinguishing the Debts and Assets in the Territorial from the Debts and Assets in the Commercial Branch. (Papers of February 1830.)

Ditto - - - - - ditto, 1 May 1830 - - - - ditto.
(Lords' Report, 1830, Appx. p. 620; and Commons' Paper, 1831, No. 206.)

Ditto - - - - - ditto, 1 May 1831 - - - - ditto (Lords' Paper, 1832, No. 50.)

Ditto - - - - - ditto, 1 May 1832 - - - - ditto - - (Ditto, 1832, No. 153.)

An Account of Stock, per Computation of the East India Company (exclusive of their Capital Stock), drawn out in respect to England to 1 May 1815, and in respect to India to 1 May 1814 - - - - - - - - - - - - - (Papers of February 1830.)

An Account of Stock, per Computation of the East India Company (exclusive of their Capital Stock), drawn out in respect to England to 1 May 1828, and in respect to India to 1 May 1827 - (Ditto.)

An Account of Stock, per Computation of the East India Company (exclusive of their Capital Stock), drawn out in respect to England to 1 May 1829, and in respect to India to 1 May 1828. (Lords' Paper, 1831, No. 38; and Commons' Paper, 1831, No. 168.)

Ditto - - - - - England to 1 May 1831, and India to 1 May 1830. (Lords' Paper, 1832, No. 37.)

Nos. 1 & 2.—Statement of the Account between the Territorial and Commercial Branches of the Affairs of the East India Company, from 1814-15 to 1828-29, drawn up upon the principle observed in the Accounts transmitted to the Government of Bengal. (Lords' Report, 1830, Appx. p. 538, &c.; and Commons' Paper, 1830, No. 499.)

Ditto - - - - - ditto, 1829-30. (Lords' Paper, 1831, No. 34; and Commons' Paper, 1831, No. 168.)

Ditto - - - - - ditto, 1830-31 - - - - - - (Lords' Paper, 1832, No. 54.)

Statement of the particulars of an Item in the Account of the Commercial Branch for 1828-29, entitled "Charges General" - - (Commons' Report, China Trade, 1830, Appx. p. 108.)

Ditto - - - - - ditto for 1829-30 - - - - (Ditto.)

(Commons' Minutes of Evidence, 1830-31, Appx. p. 179.)

Statement showing the manner in which the Balance on the Advances from the Commercial to the Territorial Branch from 1814-15 to 1828-29 is computed by the Accountant-general to amount to £.12,110,198 - - - (Commons' Minutes of Evidence, 1830-31, Appx. p. 110.)

An Estimate of the Account between the Territorial and Commercial Branches of the Company's Affairs, for the period prior to 1 May 1814, framed upon the principles of separation laid down in the Plan of 1814 - - - - - (Commons' Report, Oct. 1831, Appx. p. 560.)

Accounts showing the Amount of all Sums paid by the East India Company from their Treasury in England chargeable to the Territories in India, 1810-11 to 1828-29. (Papers of February 1830.)

Ditto - - - - - ditto, 1829-30. (Lords' Paper, 1831, No. 38; and Commons' Paper, 1831, No. 168.)

Ditto - - - - - ditto, 1830-31 - - - - - (Lords' Paper, 1832, No. 37.)

Copy Protest of the Court of Directors, dated 25 August 1824, against the Decision of the Board of Control not to alter the Rates of Exchange observed in Transactions between the Territorial and Commercial Branches - - - (Commons' Report, China Trade, 1830, Appx. p. 98.

Statements of the Rates of Exchange at which Bills have been drawn from India upon the East India Company, from 1812 to 1829 - - - - - - (Papers of February 1830.)

Ditto - - - - - ditto, 1830. (Lords' Paper, 1831, No. 38; and Commons' Paper, 1831, No. 168.)

Ditto - - - - - ditto, 1831 - - - - - - (Lords' Paper, 1832, No. 37.)

Statements of the Rates of Exchange at which Bills have been drawn upon India by the East India Company, from 1812 to 1829 - - - - - - (Papers of February 1830.)

Ditto - - - - - ditto, in 1830. (Lords' Paper, 1831, No. 38; and Commons' Paper, 1831, No. 168.)

Ditto - - - - - ditto, in 1831 - - - - - - (Lords' Paper, 1832, No. 37.)

Accounts of all Sums received by the East India Company on Bills of Exchange remitted to them from their several Presidencies and Settlements in India, and from Canton, 1810-11 to 1828-29; distinguishing the Territorial from the Commercial, and showing the Amount drawn on His Majesty's Government - - - - - - - - (Papers of February 1830.)

Ditto - - - - - ditto, 1829-30. (Lords' Paper, 1831, No. 38; and Commons' Paper, 1831, No. 168.)

Ditto - - - - - ditto, 1830-31 - - - - - - (Lords' Paper, 1832, No. 37.)

Accounts, showing the Amount of all Bills of Exchange and Certificates paid by the East India Company, from 1810 to 1829; distinguishing India from China, and such as were for liquidation of Indian Debt, for Interest on Indian Debt, and for General Purposes. (Papers of February 1830.)

Ditto - - - - ditto, 1829-30 - - - ditto. (Lords' Paper, 1831, No. 38; and Commons' Paper, 1831, No. 168.)

Ditto - - - - ditto, 1830-31 - - - - - - - (Lords' Paper, 1832, No. 37.)

An Account of the Amount of Payments in England, on account of India, in the three years ending 1830-31, and the manner in which the Remittances have been made, including Specie and Bills, direct and indirect, stating the Prime Cost and Expenses, and the Proceeds of Sale of each such Remittance, and the Average Charge or Rate of Remittances in each of those years of such Proceeds - - - - - (Commons' Report, Oct. 1831, Appx. p. 572.)

An Account, showing the Invoice Amount of all Goods, Stores and Bullion exported by the East India Company to their several Presidencies and Settlements in India respectively, to the Island of St. Helena, and to their Factory at Canton, from 1810-11 to 1828-29; distinguishing the Amount of Goods and Stores, and the Bullion on the Political from the Bullion on the Commercial account - - - - - - - - - - - (Papers of February 1830.)

Ditto - - - - - ditto, 1829-30. (Lords' Paper, 1831, No. 38; and Commons' Paper, 1831, No. 168.)

Ditto - - - - - ditto, 1830-31 - - - - - - (Lords' Paper, 1832, No. 37.)

An Account of New or Increased Salaries, Establishments or Pensions payable in Great Britain, granted or created in 1829-30 - - - - - (Lords' Report, 1830, Appx. p. 622.)

Ditto - - - - - ditto, 1831-32 - - - - - - (Lords' Paper, 1832, No. 153.)

Allowances, Compensations, Remunerations and Superannuations granted to the Officers and Servants of the East India Company in 1829-30 - - (Lords' Report, 1830, Appx. p. 624.)

Ditto - - - - - ditto, 1831-32 - - - - - (Lords' Paper, 1832, No. 153.)

Note.—For further Papers recently printed for Parliament, relating to the *Trade*, see COMMERCIAL Appendix.

APPENDIX.
II.—*Finance and Accounts—Trade.*

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Finance.

II.
FINANCE.

Appendix, No. 1.

Appendix, No. 1.

Statement of Steps taken for carrying into effect the Separation of Accounts.

A STATEMENT of the Steps which have been taken, by the Commissioners for the Affairs of *India*, or Directors of the East India Company, for carrying into effect the Separation of the POLITICAL and COMMERCIAL ACCOUNTS of the said Company; according to the 64th Section of the Act 53 Geo. 3, c. 155.

MEASURES were taken by the Court of Directors of the East India Company, immediately after the passing of the Act of the 53d Geo. 3, c. 155, for carrying into effect the provisions contained in the 64th section, relating to the Separation of the Territorial and the Commercial Departments, in the Books of Account, Abroad and in England.

The Act passed on the 21st July 1813; on the 6th September following, the Court of Directors, with the approbation of the Board of Commissioners for the Affairs of India, forwarded to the Supreme Government in India, particular Orders for carrying the Separation into effect, together with the Outline of a Plan for keeping their several Books and Accounts. Copies of these Orders, and the Enclosure, are hereunto annexed. (A.) and (a 1.)

A Plan of Arrangement for keeping the Books of Account in England, being submitted by the Court of Directors to the Board of Commissioners for the Affairs of India, early in the year 1814, was, with certain amendments, finally approved by the Board on the 30th June in that year. Copy of this Plan is annexed. (B.)

The Books of Account, in India and in England, are now kept in conformity to the Plans sanctioned and approved by the Board of Commissioners, for each respectively. The year 1814–15 was the first year of their operation. The Accounts of that year, kept in England, were presented to Parliament on the 24th May 1815, in conformity to the directions of the Act of the 54th Geo. 3, c. 36, s. 55.

The Indian Accounts for the year 1814–15 will be presented within the prescribed period in the present year, if Documents shall be received in sufficient time from the several Presidencies in India.

India Board Office,
8th May 1816.

Tho. Per. Courtenay.

(A.)

EXTRACT of a Letter from the Court of Directors of the East India Company, to the Governor-general in Council in *Bengal*, in the Public Department, dated 6th September 1813; with the OUTLINE of the Plan for keeping the Books of Account in *India*. (a 1.)

Para. 9. YOUR attention will be naturally drawn to the general principles laid down in the Act, for the future administration of India; but the very marked difference between the provisions of it, and those of the Act of the thirty-third, as they relate to the conduct of the Financial Departments of our Governments, renders it highly expedient that you should be furnished, at the earliest period practicable, with our views and opinions upon this branch of the subject, and such instructions as at present appear to be requisite.

10. The most prominent feature of the difference now made, and which will be the first object of remark, is, the entire separation of the Territorial or Political from the Commercial Branch of our Affairs, as directed by the 64th section. As very particular stress appears to have been laid upon this point, for reasons not necessary at present to be detailed; and as it is no less our earnest wish than our positive duty to yield the most implicit obedience to the directions of the Legislature, we are extremely anxious that such regulations should be framed, and such arrangements made, as shall most effectually accomplish the end required. For this purpose, the mode of keeping the Books of Account at our several Presidencies and Settlements is obviously a paramount object of attention. We are aware of the difficulty of furnishing you with instructions, which shall fully embrace every point of the detail of this extensive subject; and that the completion of any arrangement must in some measure be left to the exercise of the practical knowledge

Appendix, No. 1.

(A.)
Extract of Letter from Court of Directors to Governor-general; 6 Sept. 1813.

knowledge and experience of your Accountant-general: but we deem it of importance to apprize you, that it is indispensably necessary that measures should be taken for keeping and arranging the several Books of Account in the Departments under your Government so as to contain and exhibit the Accounts of the Territorial and Political Departments separately and distinctly from such as appertain to, or are connected with, the Commercial Branch of our affairs, according to the letter and the spirit of the Act; and it is highly essential that the arrangements for this purpose, at each of our Presidencies and Settlements, should, as far as practicable, be carried into execution upon a principle of complete uniformity.

11. We are led to hope that, from the mode in which the Books of Account in India are already kept and arranged, the difficulty of effecting the separation now directed will not be very considerable.

12. Our Auditor of Indian Accounts having, in pursuance of our directions, laid before us a plan of the future mode of keeping your Books of Account, a copy of the same is sent a number in the Packet, in order to be referred to your Accountant-general, who is to consider it as the general outline or ground-work of the future arrangement of those books; but is nevertheless to be at liberty to suggest any additions or alterations of the system thus laid down, which may in his judgment have a tendency to render it more complete.

13. According to the strict letter of the Act, the operation of this section, as well as of those relating to the appropriation of the Revenues, which will next be noticed, must be considered as commencing after the 10th April 1814. As your official year terminates the 30th April, it does not appear necessary to make any of the alterations in the general form of your books, till the opening of the year 1814-15; but you will give the requisite directions, that any advances that may have been made from the Political to the Commercial Department in the manner hereafter directed, between the 10th and the 30th April 1814, may be carried to account accordingly, and stand as a debit to the latter Department in the books of 1814-15; so that it shall be practicable to present to Parliament the Account of the Territorial and Commercial transactions completely contradistinguished from each other, at the period required by the Act.

14. The next point of difference in principle from the former Act, to which your attention must be very speedily directed, is in the 55th and 56th sections of the present Act, respecting the appropriation of the revenues and profits of our Territorial possessions, and the funds which are assigned as immediately applicable to the purchase of investments, or the purposes of commerce.

15. You will observe by the 55th section, that the Territorial revenues and profits are first to be appropriated to defray the several descriptions of Charge; which are enumerated under their respective heads; viz.

The Charges and Expenses of Collecting the Revenues.
The Military Establishments.
The Interest upon the Debts.
The Civil and Commercial Establishments, and the Territorial Charges paid in Europe, or the Advances made in Europe on account of Territorial Charges.

16. The surplus which shall result, after defraying all these charges, is to be applied to the liquidation of Territorial Debt, or of the Bond Debt in England, or to such other purposes as we may think proper to direct from time to time. This is the general outline of the appropriations to be hereafter made.

17. The appropriation now prescribed differs from that prescribed by the Act of the 33d principally in the mode of advance, and in the extent of what is to be issued in each year for the purchase of Investment, the Act of the 33d directing it to be made in a specific sum from Surplus Revenue; whereas the whole amount to be issued in India, for the purposes of Commerce, in the purchase of Investment in India or China, is in future to be regulated by the actual payments which shall have been made in England, during the year preceding, from our Commercial funds on account of Territorial charges.

18. We cannot more distinctly explain our views of the construction of the Sections of the Act which have now been brought under notice, than by observing, that although the management of the whole as one concern remains with us, it is requisite that the Political branch should be considered as an affair of Government, the Commercial as that of a mercantile transaction, and by debiting and crediting in account the transactions between them in advances and supplies, as if they were absolutely distinct and separate concerns; so that accounts of receipt, expenditure, and balance, may be duly rendered by each respectively in the way required by Parliament.

19. The sections of the Act now passed, relating to the finances, appear to us to have been founded upon the positive assumption, that during peace at least, the revenues of the Territorial or Political branch will be fully sufficient not only to defray its own charges both at home and abroad, but to furnish a surplus applicable to the reduction of the debt; and that the ultimate proceeds or profits of the Commercial branch will likewise amount to a sum exceeding what shall be required for the liquidation of all demands of a commercial nature, including the dividends on the Capital Stock and the interest upon the Bond Debt in England.

20. The effectual accomplishment of these objects is of the highest importance to the future prosperity of our affairs, and, in so far as respects the Political branch particularly, is viewed by us with the utmost solicitude and anxiety. The result of the actual accounts of Revenue and Charge in the year 1811-12, as advised in your letter from the Financial Department, dated 21st November 1812, is highly satisfactory to us; and although the result

Appendix, No. 1.

(A.)

Extract of Letter from Court of Directors to Governor-general, 6 Sept. 1813.

result estimated for the year 1812-13 in the same letter, falls far short of that of the preceding year, we trust that the expectations held out by you, that the actual result will not be less than a million sterling, will be fully realized. We propose communicating in the next despatch our orders relative to the branches of the Indian establishments which in our judgment are susceptible of reform, and to furnish you with an accurate estimate of what may be the future amount of the advances to be made in England on account of the Territorial Charges; but we cannot defer impressing most distinctly upon your attention the necessity of the utmost vigilance that the revenues be duly realized and brought into our treasuries; and as to the charges, not only that an increase may by every possible means be avoided, but that every measure, consistent with the security of the Empire, be resorted to for their retrenchment. The surplus revenue of a million will not be sufficient to defray the advances required in England, including the charge of interest, &c. produced by the loan of 2,500,000 *l.* from the Public in the year 1812; it is therefore perfectly clear to us, that unless a reduction of expenditure to the amount of 500,000 *l.* annually can be accomplished, the expectation of Parliament as to the liquidation of debt, will not only be disappointed, but the recurrence of war would be productive of the most disastrous consequences.

21. As directly applicable to the term "Surplus Revenue," we deem it proper to observe, for your future guidance, that the view of the surplus produce of the Territorial Revenues cannot be reckoned complete, till the whole amount of Political Charges incurred both in India and in England shall be brought to account. You will be furnished in due time with an account of the Political Charges incurred in England; but you will nevertheless continue as formerly to cause to be drawn up, and forwarded to us, the Annual Statements of the Revenues and Charges, showing the actual result in India in each year; also Estimates of succeeding years, accompanied with the fullest explanation of the causes of variations which shall appear on the comparison of the actual Accounts with the Estimates for the year to which they relate, or in the Estimates of the following years, compared with the actual accounts of the past.

22. With respect to the Commercial Branch, we strictly enjoin your scrupulous attention to its economy and management, not only as it may be connected with the proper application and employment of our own funds, but as it may be affected by the enlarged or general competition which is now admitted into the trade of India.

23. You will from time to time be furnished with our orders upon this subject: but we cannot omit on the present occasion expressing our expectation, that all our servants shall conduct themselves with liberality and candour, and act up to the full spirit of the Legislature; so that, if the traders should be disappointed in their views, they may have no ground for imputing their disappointments to any deviation on our part from the principle upon which the trade is open to them.

24. The difficulty of the process in the separation of the accounts at the winding-up of the expiring period may, in some degree, be increased by our orders of the 9th April 1813, for the investment to be provided in the year 1814, which exceed the amount in the contemplation of the Act since passed. The sums advanced in consequence of these orders will of course be brought to account, and must be hereafter adjusted with the amount of the advances or payments made from our Treasury in England, on account of the Territorial or Political concern; and in whatever amount the advance made by that concern in India in 1814, shall exceed the payment made in England, such excess must be debited in India to the Commercial branch.

25. Our instructions for the provision of the Investment of the year 1815 will be forwarded at a proper time. We propose upon another occasion to state more specifically, in detail, our views and intentions respecting the management of our Commercial affairs; for the present we shall only advert to our former observation, that the description of funds which will be hereafter immediately applicable in India to the purposes of Commerce, is—

1st. The repayment of advances made in England from our Commercial funds for expenses chargeable to the Territories, according to the amount to be advised by us, deducting therefrom the charges of the Commercial establishments, and all the Commercial charges in India which may have been paid from the Territorial revenues or the Political funds in the same year. We shall advise you of the principle upon which this deduction is to be made.

2dly. The produce of the sale of exports of goods and merchandize consigned directly to our Commercial Boards, with any other fund strictly of a Commercial nature that may come into the possession of those Boards, you will receive our instructions as to the detailed application of those funds in the purchase of Investments in India; also as to the amount to be remitted to China for the purchase of Investments there.

26. It is necessary to draw your particular attention to the money which may remain in the Indian treasuries, in consequence of the loans having been raised upon terms under which the holders of public securities are entitled, at their option, to demand the payment of the interest falling due half-yearly in bills upon us at a specific rate of exchange. The uncertainty of the amount to which, from various causes, the exercise of this option may be carried, renders it extremely difficult and almost impracticable to establish any plan of remittance upon a regular principle; this money originating in, and proceeding from, an

Appendix, No. 1.

(A.) Extract of Letter from Court of Directors to Governor-general; 6 Sept. 1813.

appropriation of Territorial revenue, is to be considered strictly of a Political nature, and as a species of deposit in your treasury for the purposes of remittance to England for the payment of the bills, which are as strictly a Political demand upon our home treasury. With this view, when the payment of the half-yearly interest upon the debt is demanded in bills upon us, you will immediately upon the issue of those bills uniformly set apart a sum equal to their amount, in order to its being remitted to us for the supply of our treasury at home: for notwithstanding the provision in the 58th section of the Act for the protection our Commercial funds in England, from the embarrassment which would be occasioned if those bills fell in course of payment without the remittance of funds from India to meet them, it is of essential moment that every practicable measure be resorted to, in order that a due supply my be thrown into our home treasury. And here we would strongly express the anxiety we feel, that our financial system may be brought to that state of arrangement, that application to Parliament for pecuniary assistance may in no case be requisite, except upon extraordinary occasions, arising from Political or other contingencies, which no human foresight or management could provide against.

27. Having laid down as a general principle, that in our judgment the money which is now the object of remark, is purely Political in its nature, we have further to add, that the disposal of it in the way of remittance is to be regulated according to a plan, the general outline of which we now proceed to communicate:—

1st. In advances to the Public Service repayable by His Majesty's Government in England. This being a mode of remittance advantageous both to the Government and to the Company, you will avail yourselves of it to the utmost extent of the demands which may arise, taking measures that the advances in cash made by you be regularly vouched, also that the account of every expenditure chargeable either in supply of stores, &c. or in disbursements on account of Government, be drawn up with the utmost precision, and transmitted to us, signed by a responsible officer. Measures are in concert with His Majesty's Government for a definitive arrangement of this subject, which will be hereafter communicated to you: but you will for the present follow the instructions which are now given, and charge the advances and supplies in the current coin of the Presidency and Settlement where they are made.

28. 2dly. The second mode of remittance that has been suggested to us, is through the channel of private merchants or individuals, and this in two ways:

First, In the receipt of monies from such merchants or individuals, into our treasury in England, for bills upon our governments in India.

Secondly, In advances by our governments in India to such merchants or individuals as may require them, for bills on their agents in England, to be offered upon the positive consideration that the amount advanced is to be employed in the purchase of goods and merchandize in India, to be consigned to some port of the United Kingdom.

29. Having thus explained the general outline of the plan, at present in our contemplation, as applicable to this remittance, we have only to add, that we are fully aware that no less uncertainty attaches to the extent to which the plan itself may operate, than to the amount of the fund for which its operation may be required. We must be governed by circumstances as they occur, and shall furnish you with our instructions from time to time. For the present you will proceed in making advances to the Public Service as first directed, and in making trial of the proposition as to advances in cash to private merchants and individuals, upon the principle now laid down, taking every possible care that no loss be incurred in the rate of exchange, or by the tenor at which the bills shall be drawn; and especially guarding that substantial security be taken from the individuals to whom the advances may be made, either by the consignment of the goods to the port of London to be deposited in our warehouses, or by such other securities as you may deem sufficient. You will likewise, as a security against risk, require that the consignments shall be insured, and the policies placed in your hands, till advice shall be received of the payment of the bills.

30. You will take into early consideration the manner in which this measure should be announced to the Public, with a view to the general accommodation, and for the purpose of your being apprized in time of the extent of the applications that may be made; for, if the amount in which the private merchants shall be disposed to avail themselves of this mode of accommodation shall fall short of the sum required to be remitted, after the advances shall have been made to the Public Service, and the bills drawn by us shall have been paid, the amount of the remittance must be absolutely and fully carried into effect, to the extent that bills may have been drawn upon us for the interest on the debts; and you must therefore, as a dernier resort, have recourse to the measure of further advances to our Commercial department, for the purchase of goods for consignment to us, to the amount of the deficiency which shall be found to exist, in consequence of the failure of demand by the parties as now adverted to, unless the situation of the money market in India shall render it safe or eligible to make an occasional consignment of bullion.

31. You will of course regulate the remittance from year to year, as far as possible, by the amount which shall be required. If in any year it should occur, that remittances shall have been granted to individuals in excess of that amount, you will in such case make a proportionate reduction in the next year.

32. The amount for which remittance will be required, must ever be liable to great fluctuation, principally from the course of exchange, and the demand that shall exist for cash at our Presidencies.

(a 1.)

Appendix, No. 1.

(a 1.)

Outline of a Plan for keeping the Books and Accounts of the several Presidencies in India.

OUTLINE of a Plan for keeping the Books and Accounts of the several Presidencies in India, in conformity with the directions of the Act of the 53d of His present Majesty, c. 155, sect. 64.—(Referred to in the preceding Extract, para. 12.)

The General Books which, as the title imports, exhibit the particulars of the pecuniary affairs of the Governments in all their branches, to be continued so far as regards the details of the Territorial and Political transactions of the Company. The Commercial concerns to be entered on those books only in abstract.

A set of books to be opened, entitled "The Journal and Ledger of the Commercial Concerns of the East India Company," in which every transaction relative to those concerns is to be entered in detail.

The General Journal and Ledger will contain the detail of all the accounts relative to the following departments of the service:

1st. The General Department, comprehending all matters relative to the Political concerns of the Company, the Mint and Post Office revenues and expenses, and the other offices classed under this department in the book of civil establishments; except the establishments of the Supreme Court, the Justices of Peace and Coroner, which more properly fall under the Judicial Department; and the Nizamut, and other stipends and allowances, which are charges upon the revenues, and should come under the Revenue Department. In regard to the stipends to the King, &c. at Delhi, these are at present charged against the revenues, although in the book of establishments they stand under the general branch.

2d. The Judicial Department, including the Supreme Court, &c. as above.

3d. The Revenue Department, including the Stipends, &c. as above, and customs; under this department the salt and opium may also be included, as there does not appear to be any cogent reason against re-transferring the management of these articles to the Board of Revenue; on this point, however, the opinion of the Governor-general in Council should be taken.

4th. The Marine Department. The forgoing comprise the civil branches of the service, included under the Territorial and Political concerns.

The Military Department is a separate head comprehended in those concerns; but it is not intended that the military disbursements should appear in detail on the general books; these may continue under their present form and mode.

The General Journal and Ledger should contain a head of *Commercial Department*, under which all receipts and advances from, to, or on account of that department, are to be entered.

The Commercial Journal and Ledger, should in like manner contain a head of *General Books*, showing the corresponding debits and credits of the Territorial and Political concerns.

The Accounts of Receipts and Disbursements annually sent to Europe, should be framed on similar principles, in such a manner as to show the distinction between the *Territorial* and *Political* and the *Commercial* transactions of the Government in the two branches.

The Quick Stock Accounts to be framed on the same principles. One statement as at present may contain the whole of the debts and assets, although to be divided under the two branches.

In the first place, the balance of property of every description remaining on the 10th or 30th April 1814, in every department under the Government, is to be stated in detail distinctly and separately under the two heads of *Territorial* and *Political* and *Commercial*; the Quarterly Accounts thereafter will of course be framed on the same principles.

The Dead Stock Accounts to be framed in the same manner.

The foregoing observations are more particularly applicable to the Accounts of Bengal; but the same principles are to be attended to at the other Presidencies, as far as circumstances will admit; it being distinctly understood, that one uniform system, both in principle and detail, is to govern the method of keeping the Accounts of all the Presidencies.

For this purpose it is extremely desirable that the mode of bringing the Account on the Bengal General Books, the Revenues of the Provinces and the Customs, should be followed at Madras and Bombay; to effect which, it will be necessary to forward from Bengal to the other Presidencies, copies of those parts of the General Books which relate to the Revenues and Customs. Any further directions which may be requisite to produce a conformity in the Books of the two Presidencies with those of Bengal, in other articles, may also be supplied from the latter.

Whatever instructions may be necessary regarding the method of keeping the Accounts at Prince of Wales Island, and Fort Marlborough, upon the plan above sketched out, will be furnished from Bengal.

East India House, August 1813.

Appendix, No. 1.

(B.) Plan for keeping and arranging the Books of Account of the East India Company, in England, &c.

(B.)

PLAN for keeping and arranging the Books of Account of the East India Company in *England*, that the said Books shall contain and exhibit the Accounts of the Territorial and Political Departments separately and distinctly from such as appertain to, or are connected with, the Commercial Branch of their Affairs; submitted by the Court of Directors of the said Company to the Board of Commissioners for the Affairs of India, for their approbation, in conformity to the Provisions of the Act of the 53d of the King, c. 155, sec. 54; together with the Alterations, Amendments and Additions made by the said Board, in the manner also provided in the said Act.

PLAN, As originally submitted by The Court.	ALTERATIONS, AMENDMENTS, and ADDITIONS, By the Board of Commissioners.
Classification and Allotment of Charges.	
Territorial and Political Charges.	
Political Charges General.	
Commissioners for the Affairs of India.	
Raising of recruits and cadets.	
Tradesmen's bills for repairs of the house, coals, candles, house expenses; one half.	
Law charges; one half.	Law Charges.—The expense incurred under this head, whether for actions at law or otherwise, relating to the Political Department, to be distinctly and separately brought to account.
Packets overland.	
Military fund.	
Annuitants and pensioners; all granted for political services.	
Directors gratuities; one half.	
Salaries and gratuities to the officers of the house,	
Secretary's office; two-thirds.	
Treasury; one-fourth.	
Accountant's office; one-fourth.	
Examiner's office; the whole.	
Auditor's office; ditto.	
Freight office; one-fourth.	Freight office to be wholly chargeable to the Commercial Department.
Historiographer; the whole.	
Librarian; ditto.	
Book office; one-half.	
Counsellor; ditto.	
Solicitor; ditto.	
Paymaster of seamen's wages; one-fourth.	Paymaster of seamen's wages to be wholly chargeable to the Commercial Department.
Shipping; ditto.	Shipping, ditto, ditto.
Military stores; the whole.	
Military fund; ditto.	
Doorkeepers; two-thirds.	
Military Secretary; the whole.	
Assistant; ditto.	
Extra clerks; two-thirds.	
Fire-lighters and porters; one-half.	
Military officers and soldiers; sundries for provision on the outward voyage to India.	
East India volunteer regiments.	The expense of the volunteer regiments to be equally divided between the Political and the Commercial Departments.
Sundries for passage-money to India.	Admitted, as far as relates to the Political service.
Company's stud.	
Subscriptions to charities and on public occasions; one-half.	
Clerks in the house, for extra attendance; in the same proportion as the salaries.	
Military seminary; the whole except the building.	

PLAN, As originally submitted by The Court.	ALTERATIONS, AMENDMENTS, and ADDITIONS, By the Board of Commissioners.
Political Charges General—continued.	
East India College; the whole except the building.	East India College.—The expense to be charged to the Commercial Department, in the proportion the number of servants of that Department bears to that of the Political Department on the Indian establishments.
Examining military stores.	
Adjustment of Indian accounts, and payments on account of India. Money advanced per order of the Secret Committee. Bengal Orphan Society. Commissioners for adjudicating Carnatic debts. Depôt at the Isle of Wight. Stationery for home use; one-half. Persian embassy and subsidy. Fees on brevet commissions. Madras Military Fund. Batta to King's naval officers serving in India. Taxes for the house; one half. Prisoners of war.	Approved, so far as may relate to the Political Department.
Passage of Military to India, including Tonnage occupied by the Troops.	Approved—but the Board require an account to be annually laid before them, at the commencement of the season, of the rate proposed to be charged for the passage of each officer and soldier to India, showing the several items of which that rate is composed; also an account showing the number of military actually conveyed to India in the Company's ships in each season, with the charge on account thereof: distinguishing His Majesty's from the Company's troops; distinguishing likewise officers and privates.
Political Freight and Demorage. Demorage previous to leaving England, where the same has been incurred by waiting for troops or stores belonging to Government.	The Board approve, as a general principle, of the Commercial Department being reimbursed every expense *bonâ fide* and actually incurred by the provision of tonnage for the conveyance of troops or stores to India: but considering the charge in question to be immediately applicable to or connected with the Company's Political government, they think proper to direct that arrangements be made to avoid, as far as practicable, this charge. As to the embarkation of His Majesty's troops for the Company's service, that the Departments of Government give timely notice to the Court of Directors of the number of troops intended to be sent to India in each season; and that the Court in due time apprize those Departments of the periods after which the ships would be subject to the charge of demorage. With respect to the Company's own troops, it is presumed to be perfectly within the power of the Court to prevent the necessity of incurring the charge.
Passage of troops; Charter-party passengers. Freight of tonnage allowed; ditto. Victualling, ditto.	Admitted; but an account to be annually laid before the Board, showing distinctly the expense incurred on these accounts; also the number and description of Charter-party Passengers, with the rate of charge for each, under their respective heads.
Amount of freight paid by the Company, for tonnage reserved for the accommodation of troops.	According to the general principle already admitted, expense actually incurred by the Commercial Department, is to be repaid;—As to tonnage expressly reserved for, and occupied by troops, there can be no question;

Appendix, No. 1.

(B.)
Plan for keeping and arranging the Books of Account of the East India Company, in England, &c.

PLAN, As originally submitted by the Court.	ALTERATIONS, AMENDMENTS and ADDITIONS, By the Board of Commissioners.
Political Freight and Demorage (continued.)	but the rate of the freight must be annually reported to the Board, as before required. As to tonnage reserved, but not occupied in consequence of the embarkation being countermanded, the Board cannot admit the charge, unless it shall be made to appear that a positive loss or expense has been incurred by the Commercial Department; and that it was found necessary to occupy extra tonnage, or to charter more ships in consequence of the reserve for the conveyance of troops.
Amount of freight paid by the Company, in consequence of the ship being employed as a packet or cartel.	Admitted; with the understanding that the proposition has no reference to dispatches or letters forwarded to or from India, by the Company's ships in the usual course.
Demorage for time employed in public service, or in carrying troops or stores from one port to another in India; and Freight paid for tonnage of troops, military stores, &c. from one port to another in India.	Admitted; provided the Commercial Department actually incurs expense or loss by the ships being detained or employed for the purposes now stated, but not otherwise. If ships are proceeding from one port to another in India, unoccupied by merchandize, and no extraordinary freight or demorage is paid to the owners in consequence of the conveyance of troops or stores, no charge should be borne by the Political Department, except for the victualling the troops or shipping the stores, according to long-accustomed usage.
Freight of Stores, consigned to St. Helena. Demorage for deviation to St. Helena, and for detention there delivering stores, outward bound.	At a rate to be reported to the Board from year to year. If the Company have dealings at St. Helena in the export of goods for sale, a proportion of the demorage should be charged to the Commerce. Positive orders should be given to the government of St. Helena to adopt every measure to prevent a longer detention of the ship at the island than absolutely requisite for the delivery of the stores.
Freight on Government stores.	The freight on Government stores being repayable by His Majesty's Government in England, cannot be classed with the head of Political Freight and Demorage, which forms a part of the Territorial Charge to be repaid in India. A discussion having taken place with the Right honourable the Secretary of State for the War Department, respecting the conveyance of troops and stores for Government on the Company's ships, and the general principle admitted that preference should be given to these ships over those of private individuals, provided the charge is equally reasonable; it will rest with the Court to adopt the requisite measures with the public offices, in order to accomplish a definitive arrangement on this subject.
Interest on the Debts of the Nabob of Arcot.	Admitted to be Political; but the Board desire to be furnished with an account of the actual amount of the Funds for this purpose, arising either from annual receipts from the Carnatic revenue, or the interest upon the amount of them: also the specific application of the same in India and England, whether in liquidation of charges incurred by the Commissioners, or in payment of the principal or interest of the claims already adjudicated by the said Commissioners, made up to the latest period practicable; also that an account of a similar description be furnished annually.
Pay to Military Officers on Furlough and Retirement:	Approved; but a detailed statement of the payments on this account to be annually laid before the Board.

PLAN, As originally submitted by the Court.	ALTERATIONS, AMENDMENTS, and ADDITIONS, By the Board of Commissioners.
Pay Office General for recruiting King's Regiments serving in India.	The repayment of this disbursement to the Commercial Department in India, depending on the actual advance of the money by the Company's treasury in England, an arrangement must be made with the office of His Majesty's Paymaster General, respecting the periods of payment, so as that the demands of that office may be regularly brought forward and liquidated within the Company's official year of account.
Interest on the Loan of £.2,500,000. from the Public, and Sinking Fund.	This payment should be regularly brought to account, distinguishing interest, and sinking fund.
Expenses of St. Helena, payable in England.	Approved. The revenues at present existing with whatever new duties may be levied, to be applicable to the expenses. The correspondence relating to the affairs of this island, to be hereafter submitted to the consideration of the Board of Commissioners, in like manner with that relating to the other political concerns of the Company.
Expenses of Prince of Wales Island, payable in England.	An adjustment must be made of the expenses of the island; and such part as may appear to be of a commercial nature carried to account accordingly.
Expenses of Bencoolen, ditto.	An adjustment to be likewise made of the expenses of this settlement; the Military establishment, after deducting the revenues, to be charged to the Political Department, and the Civil Establishment to the Commercial.
Military and Garrison Stores to be exported. Cost. Freight on ditto. Interest. Charges.	Marine or naval stores for the Company's marine establishments are supposed to be comprized with the military and garrison stores. The Board rely that the utmost attention be paid, that the indents from India for stores be limited to the annual demands of the service, as far as prudent and practicable, so that expense be not incurred by the mere accumulation in the arsenals. Economy in the purchases is evidently an essential point of attention. The freight will be charged at the rate charged on the Company's staple exports, or in an equitable proportion, according to the articles. The interest on the actual outlay of the money, and the rate of the charges on the invoices, similar to that on the Company's exports.

SUGGESTIONS by the COURT, In regard to the Preparation of Accounts under The New Charter.	REMARKS, ALTERATIONS, AMENDMENTS, And ADDITIONS, By the Board of Commissioners.
1. It is submitted, that the profit and loss accounts be made up in the respective sales as heretofore; that the profit which shall be apparent in the March and September sales 1814, shall be the funds whereout the dividends due in July 1815 and January 1816 shall be paid. The same system to be observed in each subsequent year, so that the dividends shall be payable out of the profits arising in the preceding year.	As the appropriation of the profits of the year in the manner suggested by the Court, appears to be the only practicable mode by which the directions of the Act can be carried into operation, the Board approve the same, premising that the dividends on the capital stock due in July 1814 and January 1815, will be paid from funds arising from profits in the sales of March and September 1813; but they think proper to call the attention of the Court to the necessity of giving directions, that the accounts which must be required, according to the 57th and 58th sections of the Act of the 53d of the King, be annually prepared with every degree of precision, in order to show the sufficiency or otherwise of the funds for the purposes therein specified.

SUGGESTIONS by the COURT, In regard to the Preparation of Accounts under The New Charter.	REMARKS, ALTERATIONS, AMENDMENTS, And ADDITIONS, By the Board of Commissioners.
2. That the political payments, which shall be made in England in the year 30th April 1814 to 30th April 1815, added to the amount of exports in the year 1814–15, be considered as constituting the funds which will be applicable to the provision of cargoes to return to England in the year 1816.	Approved; as the suggestion appears to be in conformity to the letter and spirit of the 50th section of the Act, so far as respects the year which is specified. The commencement of the new system is prescribed to be the 10th April 1814, both for India and England. The process in the first year must therefore necessarily be on estimate, and adjustments must afterwards be made of the advances and payments in the Commercial Department, in the manner provided for in the same section.
3. That the general stock account of the Company, called Stock per Computation, which has been heretofore made up to the 1st March in each year, shall in future be made up to the 1st May, and that the home-accounts, as well as the quick stock accounts of the several Presidencies of India, do distinctly exhibit the statement of Territorial debts and assets, contradistinguished from Commercial debts and assets; and also that the annual account, which in virtue of Acts of Parliament now in force is directed to be made up to the 1st March in each year, be in future made up to the 1st May. To effect this alteration, a new Parliamentary enactment will become necessary.	The Act of the 54th of the King, cap. 36, sec. 55, provides for the alteration of the period of making up the accounts. The distinct exhibition of Territorial debts and assets contradistinguished from Commercial debts and assets, as now proposed, is fully approved; and the Board are very desirous that instructions be sent to the Indian Governments to give the most positive directions to the Departments of Account, relating to the transmission of documents required for the preparation of Accounts in England, so that they may be presented by Parliament within the time required by the Act.
4. That an account be opened in the ledger under the head of "Territorial Account," which will contain on the debit side the amount of all payments made in England on that account; and on the credit side the payment by India, of these advances either by issues to the Commercial Boards in India or by any other means.	Approved; on the assumption that it is combined with such arrangements of detail, as shall enable the Company from time to time to furnish such distinct accounts relating to the several branches of the Political Department, both as to debts and assets, and receipt and expenditure, as are or may be required by Parliament, or called for by the Board. It being understood, that the account of the payments in England for Territorial charges to be repaid in India, according to the provision of the 54th section of the Act of the 53d, will be drawn up or calculated from the debit side of this general head; and as the rate of exchange at which the payment in sterling shall be converted into Indian currency, is not provided for in the said Act, the Board deem it eligible and proper to determine, that the exchange shall be at the same rates which have obtained and been sanctioned by the usage of Parliament, as well in fixing of salaries, and in the settlement of accounts between the Public and the Company, as in the accounts which have annually been presented to or brought to the view of Parliament for a long series of years, viz. 2 *s.* the current rupee, calculated at 16 per cent. less than the Sicca rupee. 8 *s.* the Pagoda. 2 *s.* 3 *d.* the Bombay rupee.
5. That an account be opened under the head of Bills of Exchange, drawn from India on account of the interest of Indian debt; the debit side to exhibit the amount of payments made in England by the Company, in each year on such account. The credit side to exhibit, 1st. The amount of monies that may be received in England in re-payment of	The Board fully approve the keeping the transactions to which this head of account applies, entirely distinct and separate from that of the general Territorial account. The manner of debiting the payments in England under this head, as now proposed, is correct. The formation of the credit side, by bringing to account the remittances through the

(B.)
Plan for keeping and arranging the Books of Account of the East India Company, in England, &c.

SUGGESTIONS by the COURT, In regard to the Preparation of Accounts under The New Charter.	REMARKS, ALTERATIONS, AMENDMENTS, And ADDITIONS, By the Board of Commissioners.
of advances made in India on account of His Majesty's government.—2dly. The amount of monies that may be received in England for bills to be drawn on India.—3dly. The amounts of bills of exchange drawn in the Company's favour for advances made to individuals in India.—4thly. For advances made in India to the Company's commercial servants, for investment to be specifically provided in India from the funds, to the amount which England shall be drawn upon for the payment of the interest on the Indian debt.	the four modes which are pointed out, calls for no further remark as to the three first, than as it may relate to the uncertainty of their amount respectively, from being exposed to contingencies as to the advances to the Public Service, and being experimental as to the transactions with individuals As to the fourth mode, or the remittance to be made through the channel of the Company's Commerce, which is designed to embrace whatever amount may be required to be remitted beyond what shall have been provided for by the other modes, the Board, in reference to the several discussions which have taken place on this subject, have thought proper to agree, that an arrangement be made on the following principles: The belance found remaining under this head of Account at the close of the year, after giving full credit for all remittances received from India in the course of the year, whether in bills or certificates upon Government, or bills upon individuals paid or payable, or in receipts from individuals for bills on India, to be added to the amount of Territorial Charges, to be repaid from the Political Treasury in India to the Commercial Department there, and to be applied by that department, at the option and risk of the Company. But the amount of this balance to be converted into Indian currency at the rate of exchange at which the bills may be drawn; provided always, that if, in any year, the Company's trade from India shall not realize, upon an average, 2 *s.* 6 *d.* the sicca rupee, the Political Department shall be debited for the amount of the deficiency, which shall be found to have arisen on the sum to which this head of account relates. The Board desire it to be distinctly understood, that their acquiescence in the arrangement suggested by the Court for making the separation of the Political and Commercial Accounts in the existing ledger, is, from their reliance on the assurance conveyed by the Court, that it will be found fully sufficient for the purpose of yielding obedience to the directions of the late Act, and that new heads will be opened in the books of the Company from time to time as circumstances may require, of which the Board is to be kept regularly advised.
6. As the amount of stores to be exported may be deemed a Territorial disbursement, it is submitted that in future those stores be invoiced at their actual prime cost, without the addition of 10 per cent. as has been the practice; that the freight outwards, the insurance, interest, and charges of shipping be added in lieu of this 10 per cent.	The cost, freight, interest and charges of shipping having been already adverted to, this suggestion is approved, with the exception of what relates to insurance, which is not to be charged.
7. It thus being proposed that the invoices of stores exported to India, shall contain the prime cost with the several charges of freight, interest, insurance, and charges of merchandize, so in like manner it appears to be desirable that the invoices of goods for sale should be formed upon the same principle.	Approved; with the exception of insurance, the losses actually sustained to be brought to account as heretofore.

Appendix, No. 1.

(B.)
Plan for keeping and arranging the Books of Account of the East India Company, in England, &c.

SUGGESTIONS by the COURT, In regard to the Preparation of Accounts under The New Charter.	REMARKS, ALTERATIONS, AMENDMENTS, And ADDITIONS, By the Board of Commissioners.
8. In regard also to the formation of the freight accounts, it will be desirable that the freight upon goods exported be separated from the freight on goods imported. According to the present system, the whole freight and demorage is charged in the home accounts, excepting upon such part of the outward cargo as exceeds the stipulated free tonnage.	Approved.
9. As political freight and demorage is to be carried to the Territorial account, it will also be necessary that a separate account be made up for all charges of this description, such account to pass the Committee, as is customary with other freight accounts.	Approved.
10. As the Company are in the practice of making advances on account of freight at various periods before the freight account is finally settled, these advances, it is submitted, shall in the first instance be considered to relate alone to the commercial freight and demorage, subject to future adjustment. The freight account in this view of the subject, will be divided into three classes:—1st. For freight and demorage outward;—2dly. Freight and demorage homeward;—3dly. Political freight and demorage.	Approved.
11. Such directions as appeared to be necessary for the arrangement of the Indian books and accounts, have been transmitted to India in the despatch of the 6th September last.	Requires no remark.
12. The Act commencing simultaneously in England and in India on the 10th of April 1814, the statement of debts and assets at home and abroad should be made up terminating with that day, or say 30th April 1814. The view then exhibited of the Company's debts and assets, distinguishing under the heads respectively of political and commercial, will be the basis on which the future system of the Company, in regard to the separation of their accounts, is to be formed; but this account cannot be made up till the Indian statements to the 30th April 1814 shall have been received in England.	The statement to be prepared in the manner proposed, and made up to the 10th, and adjusted to the 30th April 1814, for presentation to Parliament in the next year, at the period directed by the Act.
13. As it has been before proposed that the accounts of stock per computation, shall be made up on the 1st of May in each year, it is also proposed that the general ledger of the Company in England shall be balanced on the 30th April in each year, instead of the 30th June in each year as at present. An alteration in the bye-laws will be necessary, before this proposition can be carried into effect.	Approved.

Approved by order of the Board of Commissioners for the Affairs of India.

Whitehall, 30th June 1814. (signed) *Tho. Per. Courtenay.*

Appendix, No. 2.

MR. PENNINGTON'S REPORT.

IN the course of the inquiries which have been instituted into the Financial condition of the Indian Empire, and of the East India Company, it was understood to be the wish of the Committee of the House of Commons (1831) that some person, sufficiently conversant with accounts, and unconnected either with the Company or the Board of Control, should be employed for the purpose of examining the Public Accounts of the Company. The Board of Commissioners for the Affairs of India, having taken steps with a view of meeting this desire, have directed that the Report hereunto annexed may be submitted for the consideration of the Committee.

India Board,
20 July 1832.

(signed) *Thos. Hyde Villiers.*

Appendix, No. 2.

LETTER from *James Pennington*, Esq. to *T. Hyde Villiers*, Esq. enclosing REPORT upon the Financial Accounts of the East India Company.

Appendix, No. 2.

Sir,

India Board, 20 July 1832.

I HAVE the honour to enclose my Report upon the Financial Accounts of the East India Company, which I beg you will do me the favour to submit to the consideration of the Commissioners for the Affairs of India.

I have, &c.
James Pennington.

REPORT upon the FINANCIAL ACCOUNTS of the EAST INDIA COMPANY.

Report on the Financial Accounts of the East India Company.

THE Commissioners for the Affairs of India having directed me to examine the Territorial and Commercial Accounts of the East India Company, I commenced the investigation by examining in detail the various Statements laid before me, with a view to discover the principle on which they are drawn out, the relations that subsist between them, and the conclusions to which they lead.

See page 32.

The "Memorandum on the Finances of India," which I submitted to the consideration of the Board in the month of February last, explained the mode in which it appeared to me the investigation might be most successfully conducted, and the nature of the difficulties which opposed its progress.

Other accounts and explanatory statements have since been laid before me, which have led to more distinct and satisfactory results than I found it possible at that time to attain. Of those results I beg to submit to the Board the following Staement:

Previously to the passing of the Act of the 53 Geo. 3, c. 155, the East India Company were not required to separate the accounts of their Commercial from those of their Territorial affairs. The general interest of the united concern only was considered, without any view to the peculiar objects and interests of either Branch, taken separately.

But the 64th section of that Act required that the Books of Account, abroad and at home, should be so kept and arranged as to exhibit the Receipts, Disbursements, Debts and Assets, appertaining to or connected with the Territorial, Political, and Commercial Branches of their affairs respectively; and that the said Books should exhibit the Accounts of the Territorial and Political Departments separately from those of the Commercial. The Court of Directors were likewise required to prepare a plan for an arrangement of the Accounts of the Company in the manner above-mentioned, and to submit the same to the Board of Commissioners for the Affairs of India, for their approbation.

A plan was accordingly framed immediately after the passing of the Act, and, with certain amendments by the Board of Commissioners, was finally approved.

The Statements laid before Parliament since the year 1814 appear to have been drawn out in accordance with the plan thus arranged and approved of, and have been presented from year to year, in compliance with the Act of 35 Geo. 3, c. 52, s. 126, and 54 Geo. 3, c. 36, s. 55, which require that the Company shall, "within the first fourteen sitting days next after the 1st May in every year, lay before both Houses of Parliament," Accounts Territorial and Commercial, "made up according to the latest advices which shall have been received, and with as much accuracy as the nature of the case will admit."

Those Statements, however, are to be regarded *as* Statements rather than as Accounts, and do not exhibit, nor afford the means of exhibiting, such a balanced Statement of results as precludes the risk of any material error or omission.

Other Accounts and Statements have lately been furnished, with the view of remedying this defect, of obviating all apparent discrepancies, and of bringing all outstanding items of account to a final and satisfactory close.

Those Accounts and Statements consist of two series; one of which relates to the Territorial, the other to the Commercial branch of the Company's affairs. Of the former, the basis is the Cash Account of Bengal, Madras, aud Bombay respectively, commencing with the Balance of cash in the Indian Treasuries on the 1st May 1814, terminating with the Balance of cash in the Indian Treasuries on the 30th April 1829, and comprehending all the cash receipts and disbursements of the three Presidencies during the intervening period.

Appendix, No. 2.

Report on the Financial Accounts of the East India Company.

The following is a condensed Statement of its general results:

	£.		£.
Cash in the Treasuries of Bengal, Madras and Bombay, 30th April 1814 - -	5,548,476	Supplies to the Commercial Branch - - - - -	30,364,290
Surplus Revenue - - -	9,304,411	Supplies to Subordinate Settlements, including St. Helena	2,548,011
Difference between debt incurred and paid off, including Oude cancelled loan, and Commissioners for the redemption of debt - -	17,289,864	Unadjusted debits and credits between the three Presidencies - - - - - -	421,795
Balance of Supplies from London - - - - - -	9,041,717	Unadjusted debits and credits between the several Treasuries Subordinate to Madras -	289,968
		Military Advances outstanding at Bombay - - -	240,183
		£.	33,864,247
		Cash in the Treasuries of the three Presidencies, 30th April 1829 - - -	7,320,221
£.	41,184,468	£.	41,184,468

By the foregoing summary of the Cash Transactions of India, it appears that, from 1814–15 to 1828–29, the Surplus Revenue of the three Presidencies amounted to 9,304,411 *l.*; from which is to be deducted the sum of 240,183 *l.*, the amount of Military Advances, &c. outstanding at Bombay, which forms a further charge upon the Revenues, and reduces the local surplus to 9,064,228 *l.*

In order to introduce the Home Territorial Charges, and all other outstanding items, into this Account, and to obtain a clear view of the Debt Transactions of India, a mutual adjustment of all Accounts between the two branches of the Company's affairs, as well in India as in London, is obviously necessary.

The Account, No. 4, (Territorial Series) shows a Balance due to London from India of 9,041,721 *l.* The Account, No. 5, (Territorial Series) shows that after charging the Commercial Branch with the sums issued on its account, at the Subordinate Settlements and St. Helena, the balance to be accounted for to the Territorial by the Commercial Branch amounted to 30,753,271 *l.*

These Accounts, being the counterparts of two corresponding Accounts kept in England, one of which relates to Territorial and Political Payments made in England and the other to Bills of Exchange drawn on account of the Principal and Interest of Indian Debt, should ultimately agree with the latter in their results.

The Explanatory Statements (contained in Nos. 10 and 11, Commercial Series) not having been found sufficient for the purpose of effecting the necessary adjustments, such further explanations have been given as have furnished the means of deducing the same Balances in the Indian as are exhibited in the London Accounts.

No. 5, page 28.

But this object has been accomplished only by conditionally introducing into the former various items, of which an Account, under the head of "Deferred Items," is hereunto annexed, and of which the Balance is 3,587,076 *l.* These Adjustments having been thus conditionally made, and the Net Supplies to the Subordinate Settlements and St. Helena ascertained, the Territorial Income and Outgoings, and Debts and Credits, are shown in a condensed form in the following Statement:

		£.		£.
Surplus Charge, (No. 1.) -		18,410,141	Balance of Cash Debt incurred in India - - - - -	17,289,864
His Majesty's Government, (No. 2.) - - - - -		3,019,869	Balance of Supplies to and from London, (No. 4.) -	4,580,197
Balance of Supplies to the Commercial Branch, (No. 3.)		1,543,619	Deferred Items, (No. 5.) -	3,587,076
Unadjusted Debits and Credits between the Presidencies -		421,795		
Unadjusted Debits and Credits at Madras - - -		289,968		
Cash 30th April 1814 - -	£. 5,548,476			
Cash 30th April 1829 - -	7,320,221			
Difference of Cash - - - -		1,771,745		
	£.	25,457,137	£.	25,457,37

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The Accounts, of which the foregoing is a Statement of the Balances, are hereunto annexed, numbered from 1 to 11.

No. 1 is the Account of Revenue and Charge.

		£.
The Tabular Statement (No. 7) shows, that the Surplus Revenue of Bengal, in the 15 years terminating on 30th April 1829, was - - - -		28,374,534
Deduct,	£.	
Madras, deficit for the same period, as per No. 8. - - -	3,086,384	
Bombay - ditto - as per No. 9. - - -	15,983,739	
		19,070,123
		9,304,411
Deduct, Military Advances, &c. outstanding at Bombay - - - - - -		240,183
Indian Surplus - - - - £.		9,064,228

Exclusive of the Expense of Bencoolen, Prince of Wales' Island, Singapore, Malacca and St. Helena; which, and the Home Charges, were as follow:

Subordinate Settlements - - - - - - - - - - -		£. 2,072,287
St. Helena, Net Charge, including all supplies from England and India -		1,576,370
Home Charges, as per No. 10 (excluding the repayment of the Loan of 1812, which is an item of Debt rather than of Charge) - - -		16,509,118
Political Stores - - - - - - - - - - - -		7,316,594
		27,474,369
Deduct Indian Surplus, as above - - - - -		9,064,228
Total Territorial Deficit in 15 years, in which is included a Payment of 1,201,201 *l.* for the Redemption of an Annual Charge of Peishcush or Tribute to the Nizam, of 72,072 *l.* - - - - - -		* 18,410,141
On reference to the Account of Deferred Items, it will be seen that other Outgoings were as follow:		
Difference in the Rates of Exchange at which Bills for Principal and Intest of India Debt were actually drawn, and those at which the Indian Money is converted into Sterling in the Account between the two Branches † - - - - - - - - - - - -		213,515
Loss on Consignment of Treasure, viz.	£.	
Cost at the Rates of Exchange above mentioned - - -	3,855,003	
Produce in England - - - - - - - - -	3,237,752	
		617,251
Miscellaneous Claims of His Majesty's Government (Appendix, Report 1831, page 759) - - - - - - - - - - - -		34,176
Demands of His Majesty's Government prior to 1829, adjusted subsequently - - - - - - - - - - - - -		35,006
Balance of Payment to Government for Spices - - - - - -		37,735
Further difference in Bills drawn by India upon London - - - -		9,438
Difference in sundry items of Debit and Credit between India and London, including Lord Clive's Fund - - - - - - - - - -		44,085
Loan of 1812, Principal and Sinking Fund - - - - - - -		3,017,172
Short Adjustment in the Account with His Majesty's Government - -		2,697
		22,421,216
Assets:	£.	
Cash Balances in India, 30 April 1814 - - - - -	5,548,476	
Ditto - - ditto 30 April 1829 - - - - -	7,320,221	
Increase of Cash - - - - - - - - - - - -		1,771,745
Unadjusted Debts and Credits between the Presidencies - - -		421,795
Ditto at Madras - - - - - - - - - -		289,968
£.		24,904,724

Supplies:

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* This Amount differs from the result shown in the Continuation Papers of March 1831. The latter includes the repayment of 1,717,172 *l.* in Cash, on account of the Principal and Sinking Fund of the Loan of 1812, and does not include certain Items of an extraordinary nature both of Receipt and Payment, of the omission of which in the Budget Statements, a revision of those Statements at the India House led to the discovery. (*See* observations prefixed to the Territorial Series of Accounts.)

† 2 *s.* per Current Rupee, 8 *s.* per Pagoda, 2 *s.* 3 *d.* per Bombay Rupee.

Supplies:	£.
Debt incurred (including 2,666,839 *l.* surplus profits) - - - - -	17,289,864
Balance due from His Majesty's Government prior to 1st May 1814 -	2,112,113
Surplus Commercial Profit applied in England towards the Payment of Bills drawn on account of Indian Debt - - - - - - - - -	2,256,182
Balance due to the Commercial Branch - - - - - - - - -	3,036,578
Bills on London due subsequently to 1st May 1829, and not therefore in the last-mentioned Balance - - - - - - - - - - -	1,152,966
Short-Charge of Supplies to the Commercial Branch in India - - -	129,919
	25,977,622
Deduct Outgoings and Assets as above - - -	24,904,724
BALANCE to be accounted for - - - - - - £.	1,072,898

The Balance of 1,072,898 *l.*, remaining to be accounted for in the foregoing Statement, arises from the following circumstance:

Bills, amounting to 1,396,913 *l.*, were drawn in India antecedently, and became due in London subsequently, to the commencement of the present Charter. This amount formed no part of the Indian expenditure within the Company's present term: it is, nevertheless, included in the Balance of 3,036,578 *l.*, stated to be due from the Territorial to the Commercial Branch since the separation of Accounts.

On the other hand, the proceeds of Bullion per the Stirling Castle, amounting to 324,015 *l.*, which was shipped in India antecedently, and arrived in England subsequently, to the 1st May 1814, formed no part of the income of India within the present term; but Credit is given for the amount in the London Account Current subsequently to that date.

The difference between these two sums of 1,396,913 *l.* and 324,015 *l.* is 1,072,898 *l.*, the Balance unaccounted for in the foregoing Statement.

If this Balance be rightly charged by the Commerce to the Territory within the period in question, it will form an additional Charge upon the Indian Revenue.

Amongst the outgoings above stated is the repayment of the Loan of 1812. (52 Geo. 3., c. 135.) As this repayment, and the Account with His Majesty's Government with which it is in part mixed up, appear to have been the occasion of some difficulty and misapprehension, it may not be improper, in this place, shortly to advert to them.

The amount of the Loan was originally 2,500,000 *l.*, of which 2,272,623 *l.* remained unliquidated on the 1st May 1814.

This sum of 2,272,623 *l.* was ultimately discharged by money payments, amounting altogether to 1,717,172 *l.*, and a set-off of 1,300,000 *l.* against the Company's Claims upon His Majesty's Government.

But on the 1st May 1814, His Majesty's Government was indebted to the Company to the extent of 2,798,001 *l.*, of which 685,888 *l.*, in addition to certain old Claims of the Company, were rejected by Government in the compromised Settlement of 1822*, leaving 2,112,113 *l.* as a good and admitted claim, and therefore an effectual Territorial Asset.

Under these circumstances, it is obvious that if the money payments of 1,717,172 *l.*, and the set-off of 1,300,000 *l.*, together 3,017,172 *l.*, be added to the Territorial Charges, the Asset of 2,112,113 *l.* must be added to the Territorial Revenue, and that in no view of the matter it can be right to include the cash payments of 1,717,172 *l.* in the Territorial Charges, and to leave the set-off of 1,300,000 *l.*, and the asset of 2,112,113 *l.*, altogether unnoticed.

The proper mode seems to be, to treat the repayment of the Loan of 1812, and the realization of the Territorial Asset existing on the 1st May 1814, as things totally unconnected with the Account of Revenue and Charge, and as standing on a separate account, namely, the Debt account.

The Account with His Majesty's Government hereunto annexed, (No. 2.) is charged with the money payments of 1,717,172 *l.*, and shows a Balance in favour of the Company of 3,019,869 *l.*, which exceeds the capital and sinking-fund of the Loan in question by 2,697 *l.* The whole was a Territorial outgoing, but does not fall under the head of Ordinary Charge. On the other hand, the 2,112,113 *l.* was a Territorial Asset, but does not fall under the head of Ordinary Revenue. These sums are therefore included in the Account of "Deferred Items" hereunto annexed, and in the Account of Extraordinary Receipts and Disbursements above stated.

It may here likewise be observed, that the Account with His Majesty's Government is charged with 1,072,003 *l.* for the Extraordinary Expenses of St. Helena, which sum, deducted from 2,648,373 *l.*, the amount of all Territorial Supplies to the island from England and India, leaves 1,576,370 *l.* as its net charge from 1814 to 1829.

The Territorial Deficit of India, and all other Territorial outgoings, having been thus ascertained, the next point to be adverted to is the Amount of Cash received into the Indian Treasuries on account of Debt incurred.

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* *See* Copy of Treasury Minute, &c. printed 22 June 1822.

II. FINANCE.

Appendix, No. 2.

Report on the Financial Accounts of the East India Company.

The whole amount so received, from 1814 to 1829, was 17,289,864 *l.*; and although, by a cession of territory to the King of Oude, 1,109,975 *l.* of debt were cancelled, and by the application of surplus Commercial profits made available in India, 2,783,624 *l.* were redeemed or placed in the names of Commissioners for the Redemption of Debt, the whole of the 17,289,864 *l.* is properly brought to the Account of General Receipt and Expenditure above stated.

A Statement has been drawn out at the India House for the purpose of reconciling the above-mentioned sum of 17,289,864 *l.* with the increase of debt (from cash transactions) deduced from a comparison of the Quick Stock Accounts of the 30th April 1814 and the 30th April 1829.

		£.
By this Statement, it appears that the Cash Debt of India on the 30th April 1829, was - - - - - - - - - - - -		*45,209,921
On the 30th April 1814 - - - - - - - - - -		27,704,911
Increase of Debt - - -		17,505,010
Deduct, Increase of Cash and Cash Assets,	£.	
1829 - - - - - - - - - - - -	7,914,748	
1814 - - - - - - - - - - - -	5,691,674	
		2,223,074
£.		15,282,936

The difference between the Debt Incurred and the Debt Paid Off, according to the Cash Account, is - - - - - - - - - -		17,289,864
Deduct,	£.	
Oude Cancelled Loan, not included in the Quick Stock -	1,109,975	
Augmentation of Cash Balance - - - - - -	1,771,745	
		2,881,720
		14,408,144
Add, The Amount by which the Debt Incurred has been reduced in the Cash View, in consequence of the deduction therefrom under the head of "Bills Outstanding," comprising principally unadjusted Expenditure -		912,982
£.		15,321,126

An indirect advantage to the Territorial, at the expense of the Commercial Branch, has resulted from the repayment in India of Territorial payments in England at rates of exchange considerably higher than those actually current. This advantage is estimated, in the Statement No. 2, page 111, appended to the First Report of 1830, at 5,154,135 *l.*, exclusive of interest.

But that Statement proceeds upon the supposition that the advances in England, on account of the Territory, were uniformly drawn for at the rate of exchange current in London upon India.

It is not probable, however, that if the two branches had been really distinct and separate, and each had pursued its own interest in its own way, such would have been the course of proceeding. If, indeed, the difference between the rate of exchange current in London upon India, and the rate of exchange current in India upon London, for bills at 60 days sight, had never exceeded 12 months interest, or about 1¼ *d.* per rupee, the Statement would have been wholly unexceptionable; but this difference has occasionally been as high as 4 *d.*, seldom, if ever, less than 2 *d.*; and it is not easy to conceive upon what principle the advantage arising from the difference should be taken altogether on one side. The Act of 53 Geo. 3, c. 155, directs that a sum, equal to the actual payments which shall have been made from the Commercial funds at home shall be issued in India for the purpose of the Company's China or India investment; and the question is, what sum, in the currency of the one country is equal to a given sum in the currency of the other. If the current rate of exchange is to be considered as the criterion, there seems to be no sufficient reason for taking it in London rather than India. A difference of 2 *d.* in the rupee in this respect would induce India to remit (in referring to the rate of exchange as the criterion, the possibility of effecting remittances through the medium of bills of exchange is assumed), rather than to be drawn upon; as, by so doing, an advantage would be obtained by India of about ⅔ *d.* in each rupee; if the difference were 3 *d.* in the rupee, the advantage would be 1 *d.* in each rupee. The probability is, indeed, that if the Company's Treasury were always open to the purchase and sale of bills in India and in England, the difference in question

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* The Cash Debt of 45,209,921 *l.*, outstanding on the 30th April 1829, includes 2,39,96,763 *S. R.*, or 2,783,624 *l.* under the Head of "Commissioners for the Reduction of the Company's Debt in India."

FINANCE.

Appendix, No. 2.

Report on the Financial Accounts of the East India Company.

question would seldom exceed the interest on a rupee for the time the advance for the purchase of a bill in London would be realized by the remittance of a bill from India; and so long as that is the case, the question, whether to remit or to be drawn upon, would be a matter of indifference. But, on the same principle, the current rate of exchange would seldon deviate from the metallic par by more than half that interest, added to the expense of transmitting specie. The metallic par, deduced from a comparison of the quantity of fine silver represented by the respective denominations of the currencies of India and England, should seem therefore to be the closest approximation to the truth in a computation of this nature. And, as the English denomination of an ounce of standard silver was, on the average of the fifteen years ending on the 30th April 1829, at 5*s.* 3*d.* per oz.*, the average metallic par for the same period was 24.956*d.* per sicca rupee. This exceeds the average of the Accountant General's computation by 1.481*d.* per rupee, which, on *S. R.* 26,68,54,106, the amount of payments made by the Territorial to the Commercial Branch in India, is 1,646,712 *l.* This sum, deducted from 5,154,135 *l.*, leaves 3,507,423 *l.*, the advantage derived by the Territory from the use of the Board's rates of exchange, exclusive of interest, from 1814–15 to 1828–29.

COMMERCIAL ACCOUNTS.

See Appx. No. 3.

The Account, No. 1, of the Commercial Series of Accounts, printed for the Finance Committee, contains a statement of that part of the Company's property which was deemed to be strictly Commercial, as computed on the 1st May 1814. The balance in favour of the Company at that date was 19,268,738 *l.*, exclusive of the Dead Stock in India, which amounted, as per returns received from thence, to 467,171 *l.*; together, 19,735,909 *l.*

It appears, however, by No. 4, of the same Series of Accounts, that certain adjustments, made since 1814, operated to reduce the assets which entered into this computation to the extent of 523,926 *l.*, and made the estimated value of the Company's Commercial Property at that period, 19,211,983 *l.*

No. 3 is an Account of the whole Net Return of the Company's Commercial Capital in each year from 1814–15 to 1828–29, by investment in merchandize or otherwise, and shows the following results:

	£.
Profit on the China Trade, deducting Losses at Sea - - - - -	15,414,414
Profit on the Management of Private Trade Goods - - - - -	1,497,842
Profit at the Cape and in British North America - - - - - -	118,742
Profit on the Company's own Ships - - - - - - - -	332,223
Interest on Annuities - - - - - - - - - - -	536,156
Interest on advances to the Territorial Branch - - - - - -	1,536,078
Balance of Interest under other heads, and Profit on sale of Securities -	1,372,428
	20,807,883
Deduct Loss on India Trade, outward and homeward, including Losses at Sea - - - - - - - - - - -	278,707
	20,529,176
Deduct Loss on Sunn Hemp, not included in the foregoing Account (No. 4, Commercial Series) - - - - -	40,796
Total Commercial Profit realized by the Company from 1814–15 to 1828–29 - - - - £.	20,488,379

Of this sum of 20,488,379 *l.*, the application is stated to have been as follows:

		£.
Dividends to the Proprietors - - - - - - - - -		9,450,000
Interest on Home Bond Debt - - - - - - - - -		2,585,346
Applied to the service of the Territory - - - - - - -		4,923,021
Reduction of Home Bond Debt, viz.		
Bonds paid in on Sales - - - - -	£. 471,600	
Bonds paid off - - - - - - -	334,399	
		805,999
	£.	17,764,366

Leaving

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* When the Mint was open to the Public for the coinage of silver, the English denomination of an ounce of silver $\frac{222}{240}$ fine, was 5 *s.* 2 *d.* But the Public have for nearly half a century been precluded from the coinage of silver at the Mint. The old Mint denomination of 5 *s.* 2 *d.* must, therefore, for any practical purpose, be regarded as though it had never been.

		£.
Leaving an unappropriated Surplus of Commercial Profits - - -		2,724,013
To which, if there be added the computed Value of the Company's Commercial Property at the commencement of the period - - -		19,211,983
Should give the Value of the Commercial Property at the conclusion of the Period - - - - - - - - - -	£.	21,935,966

But the computed value of the Company's Commercial property on the 1st May 1829, including the Dead Stock in India, was 21,668,510 *l.*

The difference is accounted for in the Statement, No. 4, (Commercial Series), by which it appears that the stock on hand is estimated at its market value; and that the anticipated profit of the 1st May 1814 exceeded the anticipated profit of the 1st May 1829 by the sum of 291,550 *l.* This sum being allowed for, throws a difference of 24,064 *l.* to be accounted for to the other side of the account; which difference is explained in a memorandum to the Statement No. 4 (Commercial Series) above referred to.

Although this result of the Commercial operations of the Company is not established by this mode of statement upon principles strictly and indisputably accurate, it may reasonably be presumed to be a close approximation to the truth. There can be no doubt that 12,035,346 *l.* have been paid within the period in dividends to the proprietors, and in interest to the holders of East India Bonds; none that 4,923,021 *l.* have been applied to the service of the Territory; none that 805,999 *l.* of the Home Bond Debt have been discharged. The only point that can be questioned, then, is the remaining surplus of 2,724,013 *l.*; and of this surplus the Company acknowledge the existence at the period to which the account extends.

Assuming the perfect accuracy of the account of Profit and Loss, it shows the following results:

The average Profit of the India Trade for the first five years of the period in question was 364,693 *l.*

The average Loss of the India Trade for the second five years was 116,678 *l.*, and for the third five years 303,757 *l.*

The average Profit of the China Trade for the first five years of the period was 1,525,799 *l.*; for the second five years, 875,432 *l.*, and for the third five years, 625,910 *l.*

The average Profit on the India and China Trade, for the fifteen years, was 1,009,047 *l.*, per annum, and of all other sources of Profit 359,564 *l.* per annum.

Of the Commercial Profits of the Company from 1814–15 to 1828–29, 4,923,021 *l.* have been directly applied to Territorial purposes, to the liquidation of Indian Debt, or in a manner that operated to the prevention of its increase.

Those Profits include the sum of 1,536,078 *l.*, the amount of interest, at the rate of the Home Bond Debt, on advances from the Commercial to the Territorial branch. This sum of 1,536,078 *l.* is chargeable upon the Indian Revenue, but hitherto it has not been introduced into the Territorial Accounts; until it is so introduced, it cannot be regarded otherwise than as a virtual application to Territorial purposes of so much of the Surplus Commercial Profit of 2,724,013 *l.* above-mentioned.

The Board have lately determined that Interest upon the Surplus Profits remaining in the Company's hands shall be deducted from the 1,536,078 *l.* The reduction consequent on this determination has precisely the same effect as would have resulted from the specific appropriation to the Territory of so much Surplus Commercial Profits as is equal to the difference between the Board's balance of Interest, and that resulting from the principle of calculation adopted by the Court.

It is not within the scope and intention of the present Report to inquire into the relative positions of the two branches of the Company's affairs antecedently to the commencement of the present Charter.

It may not, however, be altogether useless to observe, that all the Statements which have heretofore been drawn out with a view to this inquiry differ materially from each other, as well in point of principle as in their details and results; and show the extreme difficulty, or rather the impossibility, of arriving at any certain conclusion, upon a point of which the accounts from which the Statements are drawn do not afford either the perfect illustration or the proof.

In order to show the insufficiency of those Statements for the objects which the framers of them had in view, little more is necessary than to compare them with each other.

The first is that contained in the Third Report of 1811–12:

This, " by stating on the one side the advances made by India for the immediate account of England, and on the other side the disbursements made by England for the immediate account of India," shows a balance in favour of England, from 1792–3 to 1808–9, of 1,629,701 *l.*

The next is Mr. Langton's Statement, p. 262, *et seq.* Rep. 1831:

Appendix, No. 2.

Report on the Financial Accounts of the East India Company.

This proceeds upon a principle very different from that of the former. On one side of this Statement is placed the amount derived from Revenue, Loans, &c.; on the other, the charges and other outgoings paid in India and in England, and the annual augmentation of cash and bills in the Indian treasuries. Whatever cannot be otherwise accounted for is supposed to have been paid to, or received from, the Commercial Department. But as in the early part of the 17 years which his inquiries comprehend, the balance of supplies was greatly in favour of the Territory, he has drawn up an interest account at the Indian rates, between the two branches, the balance of which, on the 30th April 1809, is 5,175,490*l.* against Commerce.

The items of which Mr. Langton's Statement is composed, and those of the Third Report, are contrasted in the following Statement:

Third Report.		£.	Mr. Langton.		£.
Money borrowed at interest between 1792-3 and 1808-9		19,959,897	Money borrowed at Interest		19,959,85
Money received on deposit, &c. within the same period		945,297	Floating Debt		1,709,82
		20,905,194			21,669,72
Increase of Cash in the Indian Treasuries	£. 5,614,494		Increase of Cash and Bills in the Indian Treasuries	£. 5,564,644	
Increase of other Assets arising out of the foregoing funds, and not included in Charges	1,966,611		Treasure in *transitu*	717,561	6,282,20
Treasure in *transitu*	717,561	8,298,666			15,387,51
		12,606,528			
Due to the Commercial Department		1,629,701	Due to the Commercial Department		1,638,13
£.		14,236,229	£.		17,025,651
Excess of Political Charges in India from 1792-3 to 1808-9		5,078,015	Excess of Charge in India		5,078,015
Advances on account of Ceylon, &c. not included in the Indian Charges		1,661,345	Advances on account of Ceylon, &c.		1,661,345
Payments to the Creditors of the Nabob of Arcot and the Rajah of Tanjore		1,122,997	Payments to the Creditors of the Nabob of Arcot and Rajah of Tanjore		1,122,997
Losses between the Presidencies, and increase of Dead Stock in India		1,534,831	Losses between the Presidencies and increase of Dead Stock		1,534,831
		9,397,188			9,397,188
Advances for supply of England		276,926	Bonds paid in England on account of the Nabob of Arcot and Rajah of Tanjore	£. 232,194	
Further Debt to England, as follows:			Stores exported to the Presidencies Bencoolen and St. Helena, Appx. 35, 4th Rep.	6,033,165	
Balance of Supplies	£. 3,004,391		Sums paid in England, supposed Territorial	6,087,586	
Charges paid in England, supposed Territorial	6,193,049		Balance paid on Chinsurah cause	61,522	
	9,197,440			12,414,467	
Deduct, Balance of Account received from His Majesty's Government	4,651,460*	4,545,980	Deduct, Balance received from Government	4,786,004	7,627,863
		14,220,094			
Unaccounted for		16,135			
£.		14,236,229	£.		17,025,651

* Debt to England	£. 4,545,980
Payments in India for Charges not added to Invoices	2,916,279
Leaving due to England	£. 1,629,701

The

Appendix, No. 2.

Report on the Financial Accounts of the East India Company.

The Balance in favour of the Commercial Department is stated in the Third Report to be 1,629,701 *l.*; Mr. Langton makes it 1,638,135 *l.*

This approximation is, however, quite accidental; for, in many important items, the two Statements are wholly dissimilar.

Mr. Langton makes the increase of the Floating Debt within the period 1,709,824 *l.*: in the Third Report it is stated to be 945,297 *l.* The difference arises from Mr. Langton having overlooked the consideration, that, of the above-mentioned sum of 1,709,824 *l.* the sum of 764,527 *l.* was not money received into the Treasury, and therefore an available asset, but consisted of arrears of allowances, &c. in the Civil and Military Departments, due but not paid.

Of the 20,905,194 *l.* received into the Indian Tresuries, 1,966,611 *l.* were paid, according to the Third Report, for assets, the outlay for which is not included in the Indian Charges: of this application of part of the funds Mr. Langton takes no notice. Of those funds 3,193,205 *l.* were, according to the Appendixes 26 and 27, Third Report, disbursed on account of the Commercial Branch: Mr. Langton makes the advances and disbursements in India on the same account 5,989,733 *l.*

The Third Report says, that the sum of 4,822,906 *l.* was the Balance of Receipts and Payments in England on account of India: Mr. Langton makes this Balance 7,627,863 *l.*

Thus it appears that the two Statements are utterly irreconcileable with each other, and the approximation of the results, to which Mr. Langton has adverted in his Evidence, is purely accidental.

The two next Statements are those of Mr. Rickards and Mr. Wilkinson. These proceed upon a principle altogether different from that of either of the former. Mr. Langton, in his Evidence, says, that he considers Territory to be the only ostensible party in India, and as standing between the lender of money and Commerce, liable to the lender for principal and interest, but having a claim upon Commerce *pro tanto*. Mr. Rickards and Mr. Wilkinson, on the contrary, regard Commerce as the only ostensible party. The distinction, at first sight, may appear unimportant: in reality, however, it is not so. According to Mr. Langton's principle, the loss of interest occasioned by the necessity of constantly keeping a very large sum of money in the Indian Treasuries is sustained by the Territory. Mr. Rickards and Mr. Wilkinson fix this loss upon Commerce.

When it is necessary or expedient to advance a large sum of money in India on account of His Majesty's Government, Mr. Langton imposes the task of raising the necessary funds for that purpose upon the Territorial, Mr. Rickards and Mr. Wilkinson upon the Commercial Department. And whatever claims on this head are ultimately rejected by the King's Government, Mr. Langton allows, together with the consequent loss of interest, to remain as an outgoing and loss to the Territory; Mr. Rickards and Mr. Wilkinson as an outgoing and loss to the Commerce. In short, Mr. Langton makes Territory the banker to Commerce; Mr. Rickards and Mr. Wilkinson makes Commerce the banker to Territory.

The latter, therefore, might, with perfect consistency, allow that Mr. Langton's account would be in the main correct, if he would charge to Commerce, and take credit to Territory, for the following sums, together with interest thereon, at the Indian rates, to the 30th April 1809, as having been paid on account of the Company's Trade.

		£.
Advances for the capture and maintenance of Ceylon and the Eastern Islands, not included in the Indian charges - - - - - -		1,661,345
Payments to the creditors of the Nabob of Arcot and the Rajah of Tanjore - - - - - - - - - - - - - -		1,122,9
	£.	
Difference between the debits and credits of the different Presidencies - - - - - - - - - - -	873,403	
Losses at the several Presidencies - - - - - - -	461,428	
Increase of Dead Stock in India, purchased by Indian funds -	200,000	
		1,534,831
Bonds paid in England to the creditors of the Nabob of Arcot and the Rajah of Tanjore - - - - - - - - - - -		232,194
Stores exported to the Presidencies Bencoolen and St. Helena - -		6,033,165
Cash and Bills held by the Territorial on account of the Commercial Treasury - - - - - - - - - - - - -		6,282,205
Deduct:		
Sums received from Government in liquidation of Advances - -		4,786,004
	£.	12,080,733

The difference between Mr. Langton and Mr. Wilkinson turns mainly upon the sums above-mentioned. The former treats the whole as a charge upon Territory, the latter regards the whole as a charge upon Commerce.

This sum of 12,080,733 *l.*, accumulating at compound interest at the Indian rates, would probably amount, in 1828, to 52,172,177 *l.*, or thereabouts, with which, according to Mr. Wilkinson, the Territory has been improperly burthened.

Mr. Wilkinson's Tables (A.) and (B.) are continued to the 30th April 1828. According to Table (B.), the Territorial Payments, including Interest, between 1808–9 and 1827–8, exceeded

exceeded the Receipts by the sum of 16,576,570 *l.* By the same Table it appears that the increase of Debt within that period was 16,947,711 *l.** Upon this showing it cannot be alleged that Commerce received any assistance from Territory during those 19 years. The mischief must have been done, therefore, and the wrong committed, between 1794 and 1809; and if it could be conceded to Mr. Wilkinson that the loss of interest occasioned by the necessity of keeping, as well before as since the separation of Accounts in 1814, a large balance of cash in the Territorial Treasuries of India, ought to be sustained by the Commercial Branch, in addition to the loss resulting from the dormant balances in the Commercial Treasuries of India and the Treasury at home; if it be further conceded to him, that the advances for the capture of Ceylon and the Eastern Islands, the payment to the Creditors of the Nabob of Arcot and the Rajah of Tanjore, the increase of dead stock in India, and the differences in the Accounts between the different Presidencies, amounting altogether to between four and five millions, were a charge upon the Company's Trade, it might be admitted that, though there are mistakes and omissions in his Statements, he has succeeded in making out his main position, namely, that the Debt of India has been mainly incurred in support of the Company's Commerce.

But these concessions cannot be made. The payments above-mentioned, and the necessity of having constantly a floating balance of six to eight crores in the Territorial Treasuries of India, originated in Territorial and Political causes, and not in the wants of Commerce. Those payments and that necessity are quite sufficient to account for the increase of the Indian Debt since 1793, without supposing that any part of its produce has been applied to the augmentation of the Company's Commercial property. The augmentation of that property since 1793 appears to have resulted from the gradual accumulation of Commercial profit, together with the increase of subscribed capital at that time authorized.

India Board,
20th July 1832.

James Pennington.

ACCOUNTS REFERRED TO.

BALANCES.

		£.		£.
Revenue and Charge, No. 1 - - -		18,410,141	Supplies to and from London, No. 4 - -	4,580,197
Commercial Branch, No. 3 - - -		1,543,619	Debt incurred - - - - - -	17,289,864
His Majesty's Government, No. 2 - -		3,019,869	Deferred Items, No. 5 - - - -	3,587,076
Differences between the Presidencies - - - - - -	£. 421,795			
Ditto at Madras - - -	289,968			
		711,763		
Assets, increase of Cash - - - -		1,771,745		
	£.	25,457,137	£.	25,457,137

No. 1.—REVENUE AND CHARGE.

	£.			£.	£.
To Subordinate Settlements; Expense of Bencoolen and Prince of Wales's Island -	2,072,287	By Balance, Indian Surplus, viz.			
To St. Helena; Net Charge, including all supplies from England and India - -	1,576,370	Bengal surplus - - -		28,374,534	
		Madras deficit -	£. 3,086,384		
		Bombay ditto -	15,983,739	19,070,123	
To Commercial Branch; Sundry payments in England, exclusive of Pay-office demands	13,074,703			9,304,411	
To Ditto; Political Stores - - -	7,316,594	Deduct,			
To Ditto; Pay-office claims since 1822, paid in cash - - - - - - -	1,368,610	Unadjusted Military Advances at Bombay, considered as a charge - - - -		240,123	
To His Majesty's Government; Pay-office claims 1814 to 1822 - - - -	2,065,805				9,064,228
		By Balance - - - -			18,410,141
£.	27,474,369			£.	27,474,369

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* Mr. Wilkinson has fallen into the same mistake as Mr. Langton with regard to the arrears of allowances, &c. included in the floating debt.

SUBORDINATE SETTLEMENTS.

	£.			£.	£.
To Balance; Supplies to Bencoolen and Prince of Wales's Island	2,447,321		By Commercial Branch:		
			Supplies to Commerce at Bencoolen	338,651	
			Prince of Wales's Island	36,383	375,034
			By Revenue and Charge		2,072,287
	2,447,321			£.	2,447,321

ST. HELENA.

	£.	£.		£.
To Commercial Branch:				
Miscellaneous Expenses paid in London	109,903		By His Majesty's Government	950,927
Territorial Stores from England	919,180		By Ditto	121,076
Ditto, from China and the Cape	339,005		By Commercial Branch; Supplies to Commerce	13,948
Bullion from London	87,713		By Revenue and Charge	1,576,370
Bills on London	1,005,830	2,561,631		
To Supplies from India		100,690		
£.		2,662,321	£.	2,662,321

No. 2.—HIS MAJESTY'S GOVERNMENT.

		£.
To Deferred Account; balance due 1st May 1814		2,112,113
To Supplies to and from London; Balance of Disbursements in India	1,362,015	
	1,869,238	3,231,253
To Commercial Branch; Proceeds of Cinnamon since 30 April 1822		29,054
To St. Helena; Extra expenses		950,927
To ditto - - - ditto - not brought forward in 1822		121,076
To Commercial Branch; Cash Payments on account of Loan of 1812		1,717,172
Balance £.		8,161,595

		£.	£.
By Revenue and Charge; Pay-office claims 1814 to 1822			2,065,805
By Supplies, London; Bills remitted to the Company			1,362,015
By ditto; other payments to the Company		739,219	
By Cash		691,537	
By Molucca Spices		634,031	
By Spices since 1822		159,805	
		2,224,592	
Deduct Payments by the Company:			
Disbursements in England	332,490		
Freight of Stores	16,027		
Proceeds of Spices	254,979	603,496	1,621,096
By Supplies, London; Bullion from China			23,628
By Deferred Account; Miscellaneous Claims, Rep. 1831, p. 759			34,176
By ditto; Demands of Goverment, prior to 1829, adjusted since			35,006
By Balance - - - £.			*3,019,869
£.			8,161,595

* Balance	£. 3,019,869
Loan of 1812	3,017,172
Short Adjustment	£. 2,697

No. 3.—COMMERCIAL BRANCH.

		£.
To Balance of Supplies to the Commercial Branch in India - - - -		30,364,290
To Subordinate Settlements:		
Supplies to Commerce at Bencoolen - - -	£. 338,651	
Prince of Wales's Island -	36,383	
		375,034
To Deferred Account; Short debit for Supplies - - - - - - -		129,919
To St. Helena; Commercial Supplies -		13,948
£.		30,883,191

			£.
By Supplies to and from London:			
Bills drawn for effects of deceased Officers			428,013
By ditto, Bills included in London Political Charges general, being payments made in England for principal and interest of loan property, in cases where the transmission of Bills of Exchange to the parties has been delayed -			41,438
By ditto, Carnatic fund		£. 1,685,051	
Advances to Civil and Military Funds recovered -		1,117,846	
Iron Bridge - - -		28,918	
Annuities to Civil Servants		25,343	
		2,857,158	
Less, Miscellaneous advances and disbursements, including Lord Clive's Fund - -		188,917	
			2,668,241
By Deferred Account; Short credit, Civil and Military Funds - - -		3,657	
Over Debit, Lord Clive's Fund, &c. - - -		124,627	
Bills drawn from Bencoolen and Prince of Wales's Island - - - -		17,597	
		145,881	
Deduct, Over credit, Carnatic Fund - -	£. 5,064		
Iron Bridge - -	3,779		
Annuity Fund - -	2,922		
		11,765	
			134,116
By St. Helena:			
Miscellaneous expenses paid in London - - -		109,903	
Territorial Stores from England - - - -		919,180	
Ditto from China and the Cape - - - -		339,005	
Bullion from London -		87,713	
Bills on London - -		1,005,830	
			2,561,631
By Revenue and Charge:			
Sundry Payments in England, exclusive of Pay-office demands - -		13,116,141	
Deduct, Bills included in Political Charges general, credited above - - - -		41,438	
			13,074,703
By ditto, Pay-office claims since 1822, paid in cash - - - - -			1,368,610
By ditto, Political Stores - - -			7,316,594
By His Majesty's Government:			
Payment on account of loan of 1812 -			1,717,172
By ditto, for proceeds of Cinnamon since 30th April 1822 - - -			29,054
By Balance - -			1,543,619
£.			30,883,191

No. 4.—SUPPLIES TO AND FROM LONDON.

			£.
To Deferred Account: Bills not due 1st May 1829			1,152,966
To ditto - - Treasure, per Stirling Castle			324,015
To Commercial Branch: Bills drawn for effects of deceased Officers			428,013
To ditto - - Bills charged in London, Political Charges general			41,438
To His Majesty's Government: Bullion from China			23,628
To Commercial Branch:		£.	
Carnatic Fund		1,685,051	
Advances, Civil and Military, funds recovered		1,117,846	
Iron Bridge		28,918	
Annuities to Civil Servants		25,343	2,857,158
To Deferred Account:			
Copper coins		28,284	
Stamp, Bhurtpore Prize		25,630	
Private Certificates	14,290		
Less, Charter-party and other Payments	11,613	2,677	
Family remittances, Bombay		1,205	
Miscellaneous		32,235	90,031
To ditto - - Surplus Profits			2,256,182
To His Majesty's Government: Bills remitted			1,362,015
To ditto - - other Payments to the Company		739,219	
Cash		691,537	
Molucca spices		634,031	
Spices since 1822		159,805	
		2,224,592	
Deduct Payments by the Company;			
Disbursements in England	£. 332,490		
Freight of stores	16,027		
Proceeds of spices	254,979	603,496	1,621,096
			10,156,542
To Balance			4,580,197
£.			14,736,739

		£.
By Balance		9,041,717
By Deferred Account: Difference of exchange on Bills drawn		213,515
By ditto - - Bills drawn before 1814		1,396,913
By ditto - - Loss on consignment of Treasure		612,184
By His Majesty's Government: Balance of Disbursements in India	£. 1,362,015	
	1,869,238	3,231,253
By Commercial Branch: Miscellaneous Advances and Disbursements, including Lord Clive's Fund		188,917
By Deferred Account: Charges on Bullion		5,067
By ditto - - Balance of payment for spices		37,735
By ditto - - Difference in Bills		9,438
£.		14,736,739

No. 5.—DEFERRED ITEMS.

			£.
Difference of Exchange between the Board's Rates, and the Rates at which Bills were actually drawn - - -			213,515
Bills drawn in India before 1st May 1814, which became due in London after that date - - - - - -			1,396,913
Loss on consignment of Treasure:			
Cost, at the Board's Rates		£. 3,855,003	
Produce in England - -		3,242,819	
			612,184
Difference between the Debits and Credits of London and India, in the following items:			
Short credit by India, Civil and Military Funds - - -		£. 3,657	
Over debit, Lord Clive's Fund, &c. - - - - - -		124,627	
Bills drawn from Bencoolen and Prince of Wales's Island -		17,597	
		145,881	
Deduct,			
Over-credit, Carnatic Fund - - -	5,064		
Ditto, Iron Bridge -	3,779		
Ditto, Annuity Fund	2,922		
		11,765	
			134,116
Miscellaneous claims of His Majesty's Government, Rep. 1831, p. 759 - -			34,176
Demands of Government prior to 1829, adjusted subsequently - - -			35,006
Charges on bullion - - - -			5,067
Balance of payment to Government for spices, (No. 9, Commercial Series) - - -		292,714	
Allowed in account - -		254,979	
			37,735
Difference in amount of Bills debited and credited between India and London -			9,438
			2,478,150
To Balance - - -			3,587,076
£.			6,065,226

			£.
Treasure per Stirling Castle, shipped before 1st May 1814 - - -			324,015
Items credited by India, not charged by London: viz.			
Copper Coins - - -		£. 28,284	
Bhurtpore Prize Stamp -		25,630	
Private certificates	14,290		
Deduct,			
Charter-party, and other Payments -	11,613		
		2,677	
Family remittances, Bombay		1,205	
Miscellaneous - - -		32,235	
			90,031
Short debit of Supplies to the Commercial Branch - - - - -			129,919
Surplus Profits - - - - -			2,256,182
His Majesty's Government, Balance due 1st May 1814 - - - - -			2,112,113
Bills not due 1st May 1829 - - -			1,152,966
£.			6,065,226

— No. 6. —

DEBT.

By Balance - - - - - £. 17,289,864

DIFFERENCES BETWEEN THE PRESIDENCIES.

To Balance - - - - - - - - - - - - - £. 421,795

ASSETS.	£.
To Balance, Cash - - - - -	1,771,745
Madras - - - - - - -	289,968
	£. 2,061,713

No. 7.—REVENUES and CHARGES of *Bengal* from 1814-15 to 1829.

—	REVENUES.	CHARGES.	SURPLUS.	DEFICIT.
	£.	£.	£.	£.
1814-15 - -	11,237,498	8,876,581	2,360,917	
1815-16 - -	11,415,799	9,487,638	1,928,161	
1816-17 - -	11,967,259	9,796,974	2,170,285	
1817-18 - -	11,769,552	10,281,822	1,487,730	
1818-19 - -	12,399,475	10,677,015	1,722,460	
1819-20 - -	12,224,220	10,826,734	1,397,486	
1820-21 - -	13,518,968	10,688,439	2,830,529	
1821-22 - -	13,361,261	10,356,409	3,004,852	
1822-23 - -	14,169,691	10,317,196	3,852,495	
1823-24 - -	12,950,308	10,912,710	2,037,598	
1824-25 - -	13,484,740	12,620,179	864,561	
1825-26 - -	13,121,282	13,973,499	- - -	852,217
1826-27 - -	14,767,238	13,405,152	1,362,086	
1827-28 - -	14,944,713	13,486,879	1,457,834	
1828-29 - -	14,789,979	12,040,222	2,749,757	
£.	196,121,983	167,747,449	29,226,751	
	Deduct Deficit - - - -		852,217	
	TOTAL Net Revenue - - - £.		28,374,534	

No. 8.—REVENUES and CHARGES of *Madras*.

—	REVENUES.	CHARGES.	SURPLUS.	DEFICIT.
	£.	£.	£.	£.
1814-15 - -	5,322,164	5,189,412	132,752	—
1815-16 - -	5,106,107	5,261,404	- - -	155,297
1816-17 - -	5,360,220	5,142,553	217,667	—
1817-18 - -	5,381,307	5,535,816	- - -	154,509
1818-19 - -	5,361,432	6,006,420	- - -	644,918
1819-20 - -	5,407,005	5,825,414	- - -	418,409
1820-21 - -	5,403,506	5,700,466	- - -	296,960
1821-22 - -	5,557,028	5,500,876	56,152	—
1822-23 - -	5,585,209	5,229,202	356,007	—
1823-24 - -	5,498,764	6,398,856	- - -	900,092
1824-25 - -	5,440,742	5,789,333	- - -	348,591
1825-26 - -	5,714,915	6,056,967	- - -	342,052
1826-27 - -	5,981,681	5,634,322	347,359	—
1827-28 - -	5,347,838	6,188,127	- - -	840,289
1828-29 - -	5,575,049	5,670,183	- - -	—
£.	82,042,967	85,129,351	1,109,937	4,196,321
			Deduct Surplus - - - - -	1,109,937
			TOTAL Net Charge - - - £.	3,086,384

Appendix, No. 2.

Report on the Financial Accounts of the East India Company.

No. 9.—REVENUES and CHARGES of *Bombay*.

—,	REVENUES.	CHARGES.	SURPLUS.	DEFICIT.
	£.	£.	£.	£.
1814–15 - -	857,080	1,717,144	- - -	860,064
1815–16 - -	872,046	1,986,444	- - -	1,114,398
1816–17 - -	895,592	1,946,118	- - -	1,050,526
1817–18 - -	1,392,820	1,956,527	- - -	563,707
1818–19 - -	1,720,537	2,597,776	- - -	877,239
1819–20 - -	2,161,370	3,204,785	- - -	1,043,415
1820–21 - -	2,438,960	3,299,170	- - -	860,210
1821–22 - -	2,883,042	3,667,332	- - -	784,290
1822–23 - -	3,372,447	4,275,012	- - -	902,565
1823–24 - -	2,789,550	3,264,509	- - -	454,959
1824–25 - -	1,785,216	3,305,982	- - -	1,520,766
1825–26 - -	2,262,393	4,032,988	- - -	1,770,595
1826–27 - -	2,618,549	4,000,552	- - -	1,382,003
1827–28 - -	2,579,905	4,062,566	- - -	1,482,661
1828–29 - -	2,357,463	3,673,804	- - -	1,316,341
£.	30,986,970	46,970,709	Total Net Charge - } £.	15,983,739

No. 10.—PARTICULARS of TERRITORIAL PAYMENTS in *England*, chargeable on the Revenues of *India*, from 1814–15 to 1828–29, inclusive.

		£.
Officers' pay - - - - - - - - - - - - - - - -		3,020,740
Passage of military, and supplies to them on the voyage - - - - - -		1,025,485
Political freight and demorage, exclusive of amount charged on exports - -		1,649,699
Interest on loan of £. 2,500,000 from the Public in 1812 - - - - - -		790,813
Political charges general, exclusive of advances recoverable in India - - -		4,460,370
Payments at China and the Cape to military officers, His Majesty's navy, &c. -		109,833
Sundry expenses on account of Bencoolen - - - - - - - -		246
Ditto - - ditto - - - Prince of Wales Island - - - - - -		9,889
Demands of Pay-office General, on account of King's troops serving in India:		
Paid in cash - - - - - - - - - -	1,368,610	
Passed in account with His Majesty's Government - -	2,065,808	
		3,434,415
Retiring pay, pensions, &c. of King's troops - - - - - - - -		420,002
Tanjore debts, charges of the commission - - - - - - - -		7,324
Off-reckoning funds - - - - - - - - - - - - -		1,330,880
Expense of naval force employed in India - - - - - - - -		44,749
Civil establishment of India, absentee allowance and passage money - - -		80,229
Amount paid under arrangement entered into with the government of Persia -		124,444
	£.	16,509,118

—	Revenues of Bengal, Madras, and Bombay.	Charges of Bengal, Madras, and Bombay, including Interest.	Indian Surplus.	Net Supplies to Bencoolen, Singapore, Prince of Wales' Island, and Malacca.	Net Charge of St. Helena.	Remaining Indian Surplus.	Cost of Political Stores.	Other Territorial Payments.	SURPLUS REVENUE.	SURPLUS CHARGE.	—
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
1814-15	17,416,742	15,783,137	1,633,605	134,727	92,087	1,406,791	405,238 27,661	1,076,884	- - -	102,992	1814-15.
1815-16	17,393,952	16,735,486	658,466	103,975	97,705	456,786	363,496 8,200	1,124,636	- - -	1,039,546	1815-16.
1816-17	18,223,071	16,885,645	1,337,426	116,878	97,705	1,122,843	497,203 10,945	983,700	- - -	369,005	1816-17.
1817-18	18,543,679	17,774,165	769,514	177,648	97,705	494,161	275,039 4,452	1,007,335	- - -	792,665	1817-18.
1818-19	19,481,444	19,281,211	200,233	102,828	97,705	[Surplus Charge, 300]	312,181 3,073	1,064,505	- - -	1,380,059	1818-19.
1819-20	19,792,595	19,856,933	[Surplus Charge, 64,338]	145,571	97,705	[Surplus Charge, 307,614]	371,412 1,545	1,081,093	- - -	1,761,664	1819-20.
1820-21	21,361,434	19,688,075	Surplus Revenue, 1,673,359	122,835	97,705	1,452,819	364,714 385	970,458	117,262	- - -	1820-21.
1821-22	21,801,331	19,524,617	2,276,714	156,300	97,705	2,022,709	321,371 8,675	1,081,965	610,698	- - -	1821-22.
1822-23	23,127,347	19,821,410	3,305,937	208,244	120,093	2,977,600	365,764 5,698	862,999	1,743,139	- - -	1822-23.
1823-24	21,238,622	20,556,075	682,547	121,906	112,268	448,373	395,276 8,215	891,973	- - -	847,091	1823-24.
1824-25	20,710,698	21,715,494	[Surplus Charge, 1,004,796]	190,827	109,449	[Surplus Charge, 1,305,072]	414,181 5,002	1,236,892	- - -	2,961,147	1824-25.
1825-26	21,098,590	24,063,454	[2,964,864]	52,080	110,413	[Surplus Charge, 3,127,357]	740,728 9,329	1,076,504	- - -	4,953,918	1825-26.
1826-27	23,367,468	23,040,026	327,442	167,035	114,500	45,907	1,111,792 12,333	1,318,102	- - -	2,396,320	1826-27.
1827-28	22,872,456	23,737,572	[Surplus Charge, 865,116]	100,864	120,571	[Surplus Charge, 1,086,551]	805,016 4,452	1,255,125	- - -	3,151,144	1827-28.
1828-29	22,722,491	21,384,209	Surplus Revenue, 1,338,282	170,569	113,054	1,054,659	449,603 14,883	1,517,802	- - -	927,629	1828-29.
£.	309,151,920	299,847,509	9,304,411	2,072,287	1,576,370	5,655,754	7,317,862	16,549,973	2,471,099	20,683,180	
										2,471,099	
									£.	18,212,081	

		£.
Surplus Charge, as above - - - - - - - - -		18,212,081
Deduct: Overcharge of Political Stores - - -	1,268	
Ditto - Territorial Payments in England -	40,855	
		42,123
		18,169,958
Military Advances outstanding at Bombay - - - - - -		240,183
TOTAL NET CHARGE - - - £.		18,410,141

(The Words and Figures between [ ] were in *Red Ink* in the MS.)

II.
FINANCE.

MEMORANDUM ON THE FINANCES OF INDIA, REFERRED TO IN THE FOREGOING REPORT.

Appendix, No. 2.

Memorandum on the Finances of India.

IN an inquiry concerning the Financial Affairs of the East India Company, it is not necessary, with reference to the points which it is at present intended to consider, to carry back that inquiry to a very remote period. With respect to one important consideration it may, however, be observed, that whether, previously to the year 1793, the Company's Trade benefited at the expense of the Territory, or the Territory at the expense of the Trade, the advantage obtained by the one cannot now be so clearly and indisputably established, as to constitute, on that ground alone, a precise and definite charge against the other. To lay open the accounts of that remote period, and to renew the discussion of a question with respect to which certainty is not now attainable, would, therefore, with a view to the settlement of that question on the ground of a clearly ascertained account, be an useless inquiry. Such an adjustment, whenever it shall be deemed necessary, must, it is to be apprehended, be made upon other grounds and considerations than those of a financial statement, which, however high the authority from which it emanates, is open to objection and incapable of proof.

From 1793 to 1814 the case is in some respects different. The 53 Geo. 3, s. 64, directed that all Territorial receipts and disbursements should be kept distinct from those purely Commercial. A plan of arrangement for the accomplishment of this object was submitted by the Court of Directors to the Commissioners for the Affairs of India soon after the passing of the Act, and, with certain amendments, finally approved. Upon that occasion, however, the division and apportionment of debts and assets do not appear to have been made, either absolutely or conditionally, upon any distinct and intelligible principle. Hence it becomes necessary to enter into some investigation of the Company's affairs during the intervening period: that is, from 1793 to 1814.

One of the principal objects of the Parliamentary Committees of 1811 and 1812 appears to have been to account for the unfavourable variation of the Company's affairs from 1792-3 to 1809-10. The Third Report confines this inquiry to the receipt and application of funds in India. According to a Statement (No. 26) appended to that Report, the extraordinary funds received into the Indian treasuries, within that period, amounted to 52,309,424 *l.*, the outgoings to 52,293,289 *l.*, leaving a difference to be accounted for of 16,135 *l.* The Fourth Report extends the inquiry to all the Company's affairs, domestic as well as foreign; and, by an adjustment of debts and assets, shows a deterioration of the Company's affairs, from 1793 to 1810, of 11,020,566 *l.* This it is attempted to account for by a statement of cash disbursements in Appendix No. 51.

It was not the object of these inquiries to ascertain, by a searching and accurate valuation of assets, what, at that time, was the actual condition of the Company's affairs. The problem proposed to be solved related solely to the receipt of all funds, of whatever description and from whatever source arising, into the several treasuries, and the subsequent application of them. In this view, a debt due to the Company, whether good or bad, was obviously, if it originated in a direct application of part of the funds to be accounted for, either to be considered as an asset, or written off and added to the charges. On the other hand, no debt due to the Company, nor any portion of existing stock, was to be so considered, unless that debt or the cost of that stock originally constituted a portion of the funds to be accounted for.

The accuracy of a statement made upon this principle obviously depends upon the correctness of the adjustments, and the correct introduction into it of every possible item of receipt and expenditure. But in such a process, as there is no check, there can be no certainty. The difference of 55,192 *l.* noted at the end of the statement, may possibly be the result of errors and omissions of considerable magnitude on both sides of the account. After all the care and all the industry employed upon that occasion, it is not however to be expected that a more satisfactory result up to that period can now be obtained.

3d Rep. App. No. 2.
4th Rep. App. No. 59.

Among the accounts which formed the basis of this Statement, and which are appended to the Fourth Report, are two of "stock by computation" for 1793 and 1810; the former exhibits a balance in favour of the Company, exclusive of their capital stock, of 1,956,866 *l.* This balance includes 951,561 *l.* of revenue balances not received, and 1,150,172 *l.* arrears of allowances, &c. due in the civil and military departments not paid. It likewise includes 840,000 *l.*, the estimated profit on goods in the warehouses. These items (being matters of future revenue and of future charge) and 1,742,022 *l.* the amount of debts allowed to be bad, should be introduced into the account of stock to show its actual condition at that period. When introduced, a balance is shown against the Company, on the 30th April 1793, of 426,545 *l.*; to which is to be added 443,632 *l.* for sundry claims on Government, written off under directions of Act 33 Geo. 3, c. 52, s. 127, making 870,177 *l.*

The

Appendix, No. 2.
Memorandum on the Finances of India.

The account of stock by computation for 1810, although differing materially from that laid before Parliament on the 18th April 1810, was, it may be presumed, carefully examined and accurately adjusted. It exhibits a balance against the Company, exclusively of their capital stock, of 6,025,595*l.*, from which is to be deducted 715,561 *l.* the amount of treasure in transitu between Madras and Bengal, not included in the quick stocks of either place, leaving a balance of 5,309,944 *l.* This balance includes 1,798,940 *l.* revenue balances not received, and 191,469 *l.* arrears of allowances, &c. not paid. It likewise includes 1,800,000 *l.* the estimated profit on goods in the warehouses. These items, and 2,617,025 *l*, the amount of bad debts in India, when introduced into the account of stock, show a balance, on the 30th April 1810, against the Company of 9,611,310 *l.* This is after taking credit for 960,000 *l.* for stores supplied to Government, advances, &c.; which sum of 960,000*l.*, being wholly objectionable, and not likely to be realized, may be added to the above-mentioned sum of 9,611,310 *l.*, making 10,571,310 *l.*

In order to make a distinct division and apportionment of debts and assets, either conditionally or absolutely, between the two branches of the Company's affairs in 1814, it was necessary, at that period, to have traced this state of the Company's stock in 1810, through the intervening occurrences, to its state at the commencement of the present Charter. This was not done. It seems to have been thought sufficient to direct that all future Territorial and Commercial receipts and payments should be kept distinct from each other, although the appropriation of some of those receipts and payments might, in a great degree, if not altogether, depend upon the principle on which the "stock by computation" was to be separated and apportioned.

As it will be convenient in this inquiry to follow the course suggested by the proceedings of the Legislature, this branch of it may be postponed to the consideration of the Territorial Finances of the Company since the 30th April 1814. It may, however, be observed, that the large augmentation of the Company's Commercial property, from 1793 to 1814, which must have resulted from the gradual accumulation of unappropriated profits, renders an explanation of the principle on which the separation of debts and assets at the latter period was conditionally made, peculiarly desirable.

There is this peculiarity in the Territorial finances of the East India Company, that having no common treasury in which the balance of all receipts and disbursements ultimately centres, the computed financial result of any given period cannot readily be checked and verified by a corresponding result in the balance of cash*. Nor is the difficulty arising from this circumstance removed by a statement of the receipts and disbursements of the separate treasuries; for with respect to those of India, a large amount of floating and unadjusted debits and credits between the different Presidencies, occasions a want of correspondence between the excess or the deficit of receipts and disbursements, and the increase or the diminution of the cash balances. It is true, indeed, that as the balance of those unadjusted debits and credits ought, at the termination of any given period, to agree with the amount at that time actually afloat, that balance may not improperly be considered as an outstanding debt if against, or an outstanding asset if in favour of, the consolidated treasuries, and all difficulty in adjusting the general balance in that way be obviated. The correctness of the amount thus outstanding ought, however, to be checked and verified by comparing it with the amount of the particular items known at the time to be actually afloat.

The Territorial receipts and payments in London cannot, however, be so dealt with. Credit is not given in the Indian books for all the charges paid in England, nor are the remittances to and from India so adjusted between India and London, as to make the debit on the one hand, and the credit on the other, exactly agree.

It is obvious, however, that unless the application of all funds of whatever description that have come into the treasuries be distinctly explained, no satisfactory result can be attained. A number of detached statements, drawn out with a view to illustrate particular objects of inquiry, although intended on the whole to include every item of receipt and disbursement, do not always, in their combined results, preclude all doubt as to the correctness of that result. One important item may, by chance, have been omitted, another twice inserted: nothing is certain, nothing proved. The labours of the Committee of 1811-12, in endeavouring, by a process of this kind, to account for the unfavourable variation of the Company's affairs between 1793 and 1810, led to a result which, although in many respects satisfactory, is by no means clear of uncertainty or free from objection. In examining the Territorial Finances of India since 1814, it is desirable to avoid, if possible, this source of uncertainty and error.

Of the Accounts annually presented to Parliament, there is one entitled "Abstract of the Receipts and Disbursements of the Presidencies of Bengal, Madras and Bombay," respectively

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* The circumstance of there being two or more treasurers ought not, perhaps, to create any difficulty, nor would it, if it were not for the use of statements not properly balanced and carried forward.

Appendix, No. 2.

Memorandum on the Finances of India.

respectively. These accounts comprise all receipts and disbursements of whatever description, terminating, in each year, with the balance of cash in the treasury; which balance is regularly carried forward to a similar account for the following year, and form the basis of the books of account from which the account of the annual revenues and charges laid before Parliament is taken. Of themselves, and without reference to the general books of account, they avail but little; but when the several items they contain are arranged and classed under distinct heads, a clear account of ordinary receipts and disbursements is exhibited, which, as the difference between the two must exactly correspond with the difference between the balance of cash at the commencement and its balance at the conclusion of the year, precludes all fear of any omission or inaccuracy except in so far as relates to the correctness of the classification. The heads of account into which these abstract statements may be resolved are the following:

Revenue and Charge:
Debt incurred and paid off:
Account Current with London:
Account Current with the Commercial Branch:
Differences between the Debits and Credits at the different Presidencies:
Sale of Stores at Bengal.

The India accounts of Revenue and Charge do not agree with the statements annually laid before Parliament; the latter being made out upon a different principle. Many adjustments, therefore, are necessary to show their correspondence; but, as whatever adjustment is made, must, in a corresponding degree, affect some of the other heads of account, the adjustment can apply only to the question of classification.

The difference between the debt incurred and the debt paid off, should agree with the difference between the debt as it stood at the commencement, and the debt as it stood at the conclusion of the year. When this is not the case, one of two things may be inferred, either that the cash account is not correct, or that the account of debt is not correct. The former is not to be presumed: when such a discrepancy occurs, it is incumbent therefore on those who keep the account of the debt to explain and to remove it.

The Account Current with London exhibits a large balance against, that with the Commercial branch a large balance in favour of, the Indian treasuries. To produce an agreement between these accounts and that of India with London, is one of the principal difficulties with which the subject of the finances is beset.

The difference between the Debits and Credits of the different Presidencies arises in a great degree, if not altogether, from this circumstance: all the accounts throughout India being made up on the same day (the 30th April) it inevitably happens that considerable funds are on that day afloat between the different Presidencies; which funds are included in the accounts of one of them before it is possible to include them in either of the others. Treasure in transitu, and bills drawn or remitted a few days antecedently to the closing of the quick stocks, are of this description; for the amount of which credit is taken in the consolidated cash account at the conclusion of each year.

The small addition to the annual income, in the Bengal account, resulting from the sale of stores belonging to the Company, does not require particular notice.

The foregoing explanations are necessary to render intelligible the following Statement, which exhibits a summary view of the three Presidencies from the 30th April 1814 to the 30th April 1829.

	S. Rs.		*S. Rs.*
Cash in the Treasuries of the three Presidencies, 30 April 1814 -	4,70,75,29	Unadjusted debits and credits between the different Presidencies	67,59,996
Difference between debt incurred and paid off - - -	14,22,23,291	Differences in the balances of cash brought forward from year to year in the Madras and Bombay accounts - -	28,88,305
Commissioners for the redemption of debt - - - - -	83,32,246	Supplies to the Commercial Branch in India - - -	25,72,31,744
Stores sold in Bengal - - -	18,42,451	Cash in the Treasuries of the three Presidencies, 30 April 1829 - - - - -	6,40,93,012
Surplus Revenue - - -	3,55,62,338		
Account current London - -	9,59,37,438		
Sicca Rupees	33,09,73,057	*Sicca Rupees*	33,09,73,057

If the Territorial Finances of India terminated here, little more would be necessary than to require such an explanation of the Account Current with London, and of that with the Commercial branch in India, as would lead to an appropriation of the items they contain, or of their equivalents, to the account of Revenue and Charge, and to that of Debt incurred and paid off; and it would then be distinctly seen what have been the total receipts, what the total outgoings, what the debt incurred by loans and deposits, and when and to what extent the necessity of replenishing the Indian treasuries in that way existed.

But the Territorial Finances of India do not end here; the Accounts Current with London, and with the Commercial branch, are not adjusted in India, but in London; the claims for advances in England, which the Company, in its commercial character, has upon the territorial treasuries of India, are brought to account in London, without a corresponding adjustment being made in the Indian books. It is true, indeed, that an account between the "Territorial and the Commercial branches of the Company's affairs in respect to territorial and political payments made in England," has been stated; but that account is not in such a form as to show its correspondence with the Indian accounts; nor with such details and classifications, as to exhibit, under their several heads, what Territorial payments made in England remain, at the end of each year, to be added to the Indian charges, or brought into the account of the Indian debt.

The following Statement of the Indian Revenue and Expenditure for the year 1826–27, will serve more distinctly to show the nature of the adjustments which are required to be made.

The Receipts into the Indian Treasuries during the Years 1826–27 were as follows: *

	S. Rs.	£.	£.
Bengal: Ordinary and Extraordinary	12,77,63,375 a' 2/3 $\frac{84}{100}$	14,820,551	
Madras - - - - -	4,81,83,715 a' 2/3 $\frac{3}{7}$	5,506,710	
Bombay - - - - -	2,29,91,332 a' 2/3	2,586,524	
			22,913,785
Bengal: Debt incurred - - -	1,45,26,343 a' 2/3 $\frac{84}{100}$	1,685,055	
Madras ditto - - -	7,20,849 a' 2/3 $\frac{3}{7}$	82,382	
Bombay ditto - - -	7,81,412 a' 2/3	87,909	
			1,855,346
Bengal: Balance of Supplies to and from London - - - -	1,00,42,735 a' 2/3 $\frac{84}{100}$	1,164,957	
Madras - - ditto - -	30,57,167 a' 2/3 $\frac{3}{7}$	349,390	
Bombay - - ditto - -	17,04,916 a' 2/3	191,803	
			1,706,150
Political Stores sold at Bengal - - - - - - - - -			5,410
Receipts from all sources during the year 1826–27 - - £.			26,480,691
The Balances in the Treasuries on the 1st May 1826 were:			
Bengal - - - - - - - - - - -		3,375,480	
Madras - - - - - - - - - - -		3,046,700	
Bombay - - - - - - - - - - -		1,259,865	
			7,682,045
Making, with the Balance of Cash, an aggregate of - - £.			34,162,736
The Expenditure for the same year was as follows:	*S. Rs.*		
Bengal: Disbursements, including Interest on Debt and Supplies to Subordinate Settlements - -	12,35,59,167 a' 2/3 $\frac{84}{100}$	14,332,863	
Madras - ditto - - -	5,17,78,254 a' 2/3 $\frac{3}{7}$	5,917,515	
Bombay - ditto - - -	3,56,04,319 a' 2/3	4,005,485	
			24,255,863
Bengal: Balance of Supplies to the Commercial Branch - - -	1,91,14,581 a' 2/3 $\frac{84}{100}$	2,217,290	
Madras - ditto - - -	19,70,890 a' 2/3 $\frac{3}{7}$	225,245	
Bombay - ditto - - -	9,25,004 a' 2/3	104,062	
			2,546,597
Differences between the Debits and Credits of the different Presidencies:			
Bengal - - - - - - - Cr - -		1,758,272	
Madras - - - - - - - Cr - -		217,247	
		1,975,519	
Bombay - - - - - - - Dr - -		1,600,621	
			374,898
			27,177,358
			6,985,378
Leaving a Balance in the Indian Treasuries on the 30th April 1827, of - £.			34,162,736

Or more compendiously, thus:

		£.
Balance of Cash in the Indian Treasuries, 1 May 1826		7,682,045
Receipts:	£.	
Debt incurred	1,855,346	
Supplies from London	1,706,150	
Sale of Stores	5,410	
		3,566,906
		11,248,951
Revenue deficit	1,342,078	
Surplus to Commerce	2,546,597	
Differences between the Presidencies[*]	374,898	
		4,263,573
Treasury Balances, 30 April 1827 £.		6,985,378

[*] The balances requiring adjustment are those of the Accounts Current with the Commercial branch and with London. The correspondence between the former and the credit given in the account between the Territorial and the Commercial branches in England, should, in each successive year, or by subsequent adjustments, be distinctly shown, and the balances of both accounts regularly brought forward.

The Account Current with London comprehends receipts and payments on account of His Majesty's Government, bullion remittances to and from India, and bills of exchange negociated on either side, on account of the principal and interest of the Indian debts.

As all accounts between the Company and the Public were settled and closed up to the 30th April 1822, by a payment to the Company of 1,300,000 *l.*, the payments made on that account, between the 30th April 1814 and the 30th April 1822, over and above 1,300,000 *l.*, should, together with the 1,300,000 *l.*, be added to the Indian charges. If those payments, since 1814, fell short of 1,300,000 *l.*, the difference remains to be added to the Indian revenues; for, if the Territory be charged with whatever of the loan of 2,500,000 *l.* in 1812 remained unliquidated on the 30th April 1814, the Territory must take credit for whatever has been, or may still be, recovered on account of payments made on account of the King's Government antecedently to that period. Whatever have been the receipts and payments on this account since the 30th April 1822, have either been settled to some determinate period, or still remain open. In either case the amount may be adjusted in so far as relates to the Indian income and expenditure, and the balance due or alleged to be due from the King's Government carried forward.

The remaining items in the Indian Account Current with London can be disposed of only by comparing them with the corresponding items in the general books of account at the India House; ascertaining the differences, and carrying those differences, and the surplus Commercial profits hitherto appropriated, to the general account of Indian income and expenditure.

If in the account of revenue and charge, and of the increase and diminution of debt, the Home accounts had followed the same order as those of India, both being separately balanced, and the results aggregated rather than consolidated, the obscurity which at present exists, and the difficulty of obtaining a clear and satisfactory general result, would, it is likely, have been in a great degree if not altogether avoided. The statements of revenue and charge in the printed papers are no doubt in the main correct; but the results they exhibit cannot be made to square with the consolidated results of the Indian register and floating debt, the Indian cash accounts, the London account current between Territory and Commerce, and the amount of surplus Commercial profits hitherto appropriated.

It is evident that the difference between the amount of money borrowed and the amount of debt paid off within any given period, after deducting therefrom or adding thereto, the difference between the cash balance at its balance at the termination of that period, ought to correspond with the balance arising from all other receipts and disbursements. When this correspondence is shown, those other receipts and disbursements may, without the fear of any material item being either wholly omitted or doubly inserted, be given in such a form and with such details as are most suitable to the purpose and occasion for which they are required. Without an account of this kind, no distinct notion can be formed of the annual progress of the Indian debt, or of the probable wants of the Indian treasuries, or of the accuracy of the accounts laid before Parliament.

Appendix, No. 3.

I.—COMMERCIAL.

ACCOUNTS relating to the HOME CONCERN and the COMMERCIAL BRANCH.

No. 1.—View of the Component Parts of the Company's Commercial Capital, as computed on 1 May 1814 - - - - - p. 28

No. 2.—View of the Component Parts of the Company's Commercial Capital, as computed on 1 May 1829 - - - - - p. 30

No. 3.—An Account of the whole Net Return yielded by the East India Company's Commercial Capital, in each Year from 1814-15 to 1828-29, by investment in Merchandize, or otherwise, with the Amount of Dividends in the same period to the Proprietors of East India Stock, and the Surplus or Deficiency of such Return above or below the Amount of the Dividends; also showing the Amount applied in the same Years, from the Home Funds, to payment of Interest on the Bond Debt, and as Appropriations under the fourth Head of the 57th section of the 53 Geo. 3, c. 155, to Reduction of the Principal of that Debt, and of the India Debt[*] - - - - - p. 32

No. 4.—Comparison of the Company's Commercial Capital, as computed at the two periods of 1814 and 1829; with an Explanation of the Amount of such Capital in the latter Year, relatively to that at which it appears in the former, particularly with reference to the Net Return which has been yielded, by its employment in Trade or otherwise, in the intervening period, as shown in No. 3 - - - - p. 36

No. 5.—Receipts and Payments of the Home Treasury, from 1 May 1814 to 1 May 1829, as contained in the Accounts annually presented to Parliament - - - - - - p. 38

No. 6.—Statement of Territorial Payments made by the Supracargoes at Canton, and Agent at the Cape of Good Hope, from 1 May 1814 to 30 April 1829, as collected from the Books of Account kept at those Places respectively - - - - - - - p. 40

No. 7.—Statement of the Account between the Territorial and Commercial Branches of the Affairs of the East India Company, in each Year from 1 May 1814 to 1 May 1829; with an Appendix - - - - - p. 42

No. 8.—Statement to show the Sources from which the Expenditure and Credits contained in the General Account Current between the Territorial and Commercial Branches (No. 7) have been derived - - - - p. 79

No. 9.—Particulars of the Account between the two Branches of the Company's Affairs (No. 2), in respect to Payments for Bills of Exchange drawn for Interest of India Debt, &c., and Provision of Funds to meet such Payments, under the 55th section of 53 Geo. 3, c. 155, drawn out so as to show the Balance upon this Account, without merging these Transactions yearly (by Transfer) in the Account No. 1 - - - - - - p 80

No. 10.—Statement exhibiting and explaining, as far as can be done, the Difference between the Account of Issues in India to Commerce, under the 56th section of 53 Geo. 3, c. 155, as kept in India (in Receipt and Disbursement Statements), and the Account, with a similar object, kept in England, from 1814-15 to 1828-29, inclusive - - - - p. 82

No. 11.—Statement explaining, generally, the Difference of Result exhibited between the Account of "Supplies between India and London" as kept in India, and the Accounts in England, which it was intended should comprise the same Transactions - - - p. 83

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[*] An Account of this description was delivered in to the Select Committee of the House of Commons on East India Affairs of 1830, and appears on pages 32 and 33 of the Second Report of that year. That Account was incomplete only as respected some information, which, at the time of its preparation, had not been received from India, but which, being now received, that deficiency is supplied, and the complete result exhibited.

East India House,
6 April 1832.

— No. 1. —

VIEW of the Component Parts of the Company'

DEBTS.	£.	£.	£.
Current Debts:			
At Home: Bills of Exchange unpaid from China	221,353		
Customs on all goods, sold and unsold	124,007		
Interest on loans from the Bank	15,300		
Freight and demorage	67,500		
Supracargoes' commission	55,668		
Proprietors of Private Trade	574,000		
Almshouses at Poplar	66,289		
Warehouse contingent fund	27,588		
Warrants unpaid	50,000		
Tea returned by the buyers, and re-sold	971		
Dividends on stock	56,996		
Interest on Bonds (provisionally, the charge being deemed by the Court to be Territorial, as per Letter to Board of Commissioners 10 March 1832)	68,555		
Owing for exports	474,344		
		1,802,571	
Abroad: Debts in the Commercial Department in India	187,021		
Debts owing in China	109,605		
		296,626	
			2,099,197
Debt due to the Bank of England:			
For a Loan on Mortgage of the Annuities			700,000
			2,799,197
Balance in favour £.			19,268,738

Memorandum.—The dead stock in India, in the actual occupation of the Commercial Department on 1st May 1814, not comprised in the above Debts and Credits, amounted, as per Returns received from thence, to the undermentioned sums:

	BUILDINGS.	Plate, Household Furniture, Plantations, Farms, Sloops, Vessels, Stores, &c.	TOTAL.
	£.	£.	£.
Bengal	325,540	35,449	360,989
Madras	38,015	8,594	46,609
Bombay	5,594	53,979	59,573
	369,149	98,022	467,171

Whatever part of the dead stock of the Company existing in 1702, (valued at 400,000 *l.* in Lord Godolphin's award) which remained on 1st May 1814, and which was not then in the occupation of the Commercial Department, having necessarily been created by an expenditure of commercial funds, would form an addition to the Dead Stock above stated.

£. 22,067,935

East India House,
6 April 1832.

—No. 1.—

COMMERCIAL CAPITAL, as computed on 1st May 1814.

CREDITS.

	£.	£.	£.	£.
CASH:				
At home: Balance of Cash on 1st May 1814			695,860	
Abroad: Cash in the several Commercial Departments in India		156,161		
Ditto in the Treasury at China		94,437		
Ditto in hands of the agent at the Cape of Good Hope		9,326		
			259,924	
				955,784
GOODS AND MERCHANDIZE:				
At home: Value of goods in England unsold, (market prices)		4,521,552		
Value of export goods unshipped		533,308		
			5,054,860	
Abroad: Goods and merchandize in the export warehouses in India	1,150,483			
Ditto - for exportation at China	166,155			
		1,316,638		
Ditto - in the import warehouses in India	1,241,202			
Ditto - at China, import goods	6,544			
		1,247,746		
Ditto - at Cape of Good Hope, from India and China	47,230			
Ditto - at Batavia, from Europe	59,860			
		107,090		
			2,671,474	
				7,726,334
FLOATING PROPERTY AND FREIGHT ADVANCED THEREON:				
Cargoes afloat outward			1,493,162	
Consignments to Batavia in 1813–14, from England			101,286	
Cargoes afloat homeward			3,674,517	
Impress and war allowances, paid owners of ships not arrived in England			707,797	
				5,976,762
DEBTS DUE TO THE COMPANY:				
At Home: Amount of goods sold, not paid for: Company's	2,444,522			
Private Trade	400,000			
		2,844,522		
Board of Ordnance, for saltpetre		77,969		
Due from Government, for hemp		528,825		
Due from sundry persons, on loan		12,839		
			3,464,155	
Abroad: Debts owing to the Company in India, including advances for investment		866,760		
Ditto - China		597,531		
Ditto - Cape of Good Hope		50,399		
			1,514,690	
				4,978,845
DEAD STOCK (exclusive of Dead Stock in India and China):				
Value of the East India House and warehouses			1,138,000	
Value of ships, sloops and vessels, exclusive of those stationed abroad			84,650	
				1,222,650
DEBT DUE FROM GOVERNMENT:				
East India Annuities, engrafted on the 3 per cent. reduced by Act 33 Geo. 3, c. 47				1,207,560
			£.	22,067,935

(Errors excepted.)

(signed) *T. S. Cabell,*
Depy Acct Genl.

— No. 2. —

VIEW of the COMPONENT PARTS of the COMPANY'S

DEBTS.

	£.	£.	£.
CURRENT DEBTS:			
t Home: Bills of Exchange unpaid, from China and the Cape	140,747		
Customs on all goods sold and unsold	2,013		
Freight and demorage	240,500		
Supracargoe's commission	60,890		
Proprietors of Private Trade	370,067		
Consolidated Poplar Fund, including balance of prize money applicable thereto	282,055		
Fee Funds and Widows' Funds for the House and warehouses	6,504		
Warrants unpaid	44,192		
Teas returned by the buyers, and re-sold	971		
Dividends on stock	48,407		
Interest on Bonds provisionally, the charge being deemed by the Court to be Territorial, as per Letter to Board of Commissioners, of 10 March 1832	30,126		
Owing for export goods	62,992		
Due to the Trustees of the Deccan booty	10,762		
		1,300,226	
broad: Debts in the Commercial Department in India	233,980		
Debts owing in China	197		
		234,177	
			1,534,403
Balance in favour			21,102,182
£.			22,636,585

Memorandum.—The Dead Stock in India and China on 1 May 1829, in the actual occupation of e Commercial Department, not comprised in the above Debts and Credits, amounted, as per eturns received from thence, to the undermentioned sums; viz.

	BUILDINGS.	Plate, Household Furniture, Plantations, Farms, Sloops, Vessels, Stores, &c.	TOTAL.
	£.	£.	£.
Bengal	380,266	22,569	402,835
Madras	39,592	20,287	59,879
Bombay	91,818	1,674	93,492
China	3,883	6,239	10,122
£.	515,559	50,769	566,328

Whatever part of the Dead Stock of the Company, existing in 1702 (valued at 400,000 *l.* in Lord Godolphin's award) which remained on 1 May 1814, and which was not then in the occupation of the Commercial Department, having necessarily been created by an expenditure of commercial funds, would form an addition to the Dead Stock above stated.

(Errors excepted.)

East India House,
6 April 1832.

(signed) *T. S. Cabell,*
Depʸ. Accᵗ Genˡ.

— No. 2. —

COMMERCIAL CAPITAL, as computed on 1st May 1829.

CREDITS.				
CASH AND INVESTMENT OF PROPERTY IN THE PUBLIC FUNDS:		£.	£.	£.
At Home: Balance of Cash on 1 May 1829		1,081,563		
Balances in hands of officers of the House and Warehouses, advanced for commercial purposes		48		
			1,081,611	
Value of Stock in the Public Funds belonging to the Company (market price)		- -	760,942	
			1,842,553	
Abroad: Cash in the several Commercial Departments in India		318,870		
Ditto - Treasury, China		18,345		
Ditto - hands of the agent at the Cape of Good Hope		2,799		
Ditto - - - - ditto - - - North American Colonies		3,562		
			343,576	
				2,186,129
GOODS AND MERCHANDIZE:				
At Home: Value of goods in England, unsold (market prices)		5,597,959		
Ditto, export goods unshipped, and advances on goods in preparation for exportation		172,602		
			5,770,561	
Abroad: Goods and merchandize in the export warehouses in India *	£. 919,789			
Ditto, for exportation in China	368,568			
		1,288,357		
Ditto, in the import warehouses in India	60,118			
Ditto - - - ditto - - - China	2,198			
		62,316		
Ditto, at the Cape of Good Hope, from India and China		57,161		
Ditto, at the North American Colonies, from China		205,536		
			1,613,370	
				7,383,931
FLOATING PROPERTY AND FREIGHT ADVANCED THEREON:				
Cargoes afloat outward			522,408	
Ditto - - - homeward			2,813,252	
Impress paid owners of ships not arrived in England			92,957	
Consignments from China to the North American Colonies, afloat			92,555	
Remittances from British North American Colonies, *in transitû*			10,725	
				3,531,897
DEBTS DUE TO THE COMPANY:	£.	£.		
At Home: Amount of goods sold, not paid for: Company's	588,444			
Ditto - - ditto - - - - Private Trade	303,172			
		891,616		
Due from sundry persons on loan		6,333		
			897,949	
Abroad: Debts owing to the Company in India, including advances for investment *		1,279,423		
Ditto - - - - - - - China		44,237		
Ditto - - - - - - - Cape of Good Hope		3,508		
Ditto - - - - - - - North American Colonies		2,078		
			1,329,246	
				2,227,195
BUILDINGS AND DEAD STOCK (exclusive of Dead Stock in India and China):				
Value of the East India House, and warehouses			1,294,768	
Ditto of ships, sloops and vessels, exclusive of those stationed abroad			173,199	
				1,467,967
DEBT DUE FROM GOVERNMENT:				
East India Annuities engrafted on the 3 per cent., reduced per Act 33 Geo. 3, c. 47				1,207,560
BALANCE DUE FROM THE TERRITORIAL BRANCH:				
On account of territorial and political payments made in England since 1 May 1814, applicable to consignment or remittance to Europe, including the Amount of a Loan from the Company's commercial funds at the Cape, to the Colonial Government there, transferred for adjustment, in the Territorial Branch				4,631,906
			£.	22,636,585

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* Under these two heads deductions have been made for items improperly continued as assets in the Indian Accounts, after the adjustment of the Sunn Hemp Account with his Majesty's Government.

— No. 3. —

AN ACCOUNT of the whole NET RETURN yielded by the East India Company's Commercial Capital in each Year, period to the Proprietors of East India Stock, and the Surplus or Deficiency of such Return above or below the Interest on the Bond Debt, and as Appropriations under the 4th Head of the 57th sec. of the 53 Geo. 3, c. 155,

—	TOTAL Profit on Sales of Merchandize, India and China Trade, after replacing Cost and Charges of the Investment, and covering Losses by Sea, &c. as particularized in the accompanying Statement.	Amount of Bonds paid into the Company's Treasury in England, instead of Cash, for Goods purchased at their Sales.	Net Proceeds realized in Cash.	OTHER PROFITS OF THE			
				Interest on the Annuities.	Interest accrued on Balance of Advances between the Territorial and Commercial Branches of the Company's Affairs in each Year, at the Rate of the Bond Debt.	Interest Received, Charged or Paid under other Heads, and Profit on Sale of Securities.	Surplus of Sums charged upon Private Trade Goods, the Management of which is committed to the Company, beyond the Amount of Commercial Charges General in England, not debited to the Company's own Trade.
	£.	£.	£.	£.	£.	£.	£.
1814-15 -	1,906,466	13,300	1,893,166	32,604	21,145	- - -	196,295
1815-16 -	1,289,677	276,700	1,012,977	32,604	43,914	99,098	144,806
1816-17 -	1,055,640	5,800	1,049,840	36,226	41,816	44,295	111,901
1817-18 -	1,653,024	- - -	1,653,024	36,226	55,146	* More paid than received, 74,567	180,577
1818-19 -	1,724,189	- - -	1,724,189	36,227	76,016	44,536	175,604
1819-20 -	899,195	34,750	864,445	36,227	97,459	2,932	20,991
1820-21 -	931,480	- - -	931,480	36,227	104,119	165,916	28,519
1821-22 -	1,200,397	- - -	1,200,397	36,226	105,642	274,852	110,312
1822-23 -	643,777	- - -	643,777	36,227	94,256	78,884	124,983
1823-24 -	702,310	- - -	702,310	36,227	103,833	100,330	112,695
1824-25 -	1,142,129	- - -	1,142,129	36,227	116,474	35,363	126,978
1825-26 -	864,238	141,050	723,188	36,227	121,037	60,467	72,337
1826-27 -	536,530	- - -	536,530	36,227	180,731	71,173	51,155
1827-28 -	379,209	- - -	379,209	36,227	196,604	208,738	30,275
1828-29 -	207,446	- - -	207,446	36,227	177,886	260,411	10,414
£.	15,135,707	471,600	14,664,107	536,156	1,536,078	1,372,428	1,497,842

PARTICULARS of Amount applied to Reduction of India Debt.

—	Bills of Exchange drawn from India in discharge of Principal of India Debt.	Consignments of Bullion to India in aid of Sinking Fund.	Sum directed by the Financial Letter to Bengal, of June 1821, to be advanced to the Sinking Fund.	TOTAL.
	£.	£.	£.	£.
1814-15	329,704	- -	- -	329,704
1815-16	318,382	- -	- -	318,382
1816-17	477	- -	- -	477
1817-18	200	- -	- -	200
1818-19	98	1,000,537	- -	1,000,635
1819-20	- -	166,302	- -	166,302
1820-21	6,285	- -	- -	6,285
1821-22	10,576	- -	1,500,000	1,510,576
1822-23	25,500	- -	- -	25,500
1823-24	1,396,842	- -	- -	1,396,842
1824-25	—	—	—	—
1825-26	—	—	—	—
1826-27	3,950	- -	- -	3,950
1827-28	82,103	- -	- -	82,103
1828-29	82,065	- -	- -	82,065
£.	2,256,182	1,166,839	1,500,000	4,923,021

— No. 3. —

from 1814–15 to 1828–29, by Investment in Merchandize or otherwise; with the Amount of Dividends in the same
Amount of the Dividends; also showing the Amount applied in the same Years, from the Home Funds, to Payment of
to Reduction of the Principal of that Debt, and of the India Debt.

COMPANY.		Total Commercial Profits of the Company, or Net Return yielded by the Company's Commercial Capital.	Dividends to the Proprietors of East India Stock.	Surplus beyond the Dividends.	Amount applied from the Commercial Funds provisionally to Payment of Interest on Bond Debt.	Amount applied from the Home Funds, under the Provisions of the 57th Clause of the 53d Geo. 3, c. 155:	
Profit on the Company's own Ships.	Profit at the Colonies of the Cape and British North America, from Sales by Company's Agents there, also Gain or Loss from the Currency at the Cape in each Year.					To Reduction of Principal of the Home-Bond Debt	To Reduction of Principal of India Debt, (*See* Particulars, page 42)
£.	£.	£.	£.	£.	£.	£.	£.
- -	Cape - - 13,993	2,157,203	630,000	1,527,203	259,545	196,200	329,704
- -	- - - 10,211	1,343,610	630,000	713,610	235,967	136,300	318,382
- -	* - loss - 9,756	1,274,322	630,000	644,322	230,536	- - -	477
- -	* - d° - 72	1,850,334	630,000	1,220,334	211,659	12	200
- -	- - - 13,718	2,070,290	630,000	1,440,290	153,120	- - -	1,000,635
- -	- - - 8,765	1,030,819	630,000	400,819	157,266	- - -	166,302
49,198	- - - 334	1,315,793	630,000	685,793	162,938	- - -	6,285
21,044	* - loss - 4,254	1,744,219	630,000	1,114,219	155,161	- - -	1,510,576
28,742	- - - 13,554	1,020,423	630,000	390,423	160,844	1,100	25,500
46,925	* - loss - 3,029	1,099,291	630,000	469,291	140,140	75	1,396,842
29,024	* - d° - 565	1,485,630	630,000	855,630	135,533	—	—
41,386	- - - 10,988 N. A. - 18,557	1,084,187	630,000	454,187	111,739	712	—
26,921	Cape - - 6,645 N. A. - 12,225	921,607	630,000	291,607	159,333	- - -	3,950
56,336	* Cape, loss 2,163 N. A. - 13,796	919,022	630,000	289,022	153,441	- - -	82,103
32,647	Cape - - 825 N. A. - 14,970	740,826	630,000	† 110,826	158,124	- - -	82,065
332,223	118,742	20,057,576	9,450,000	10,607,576	2,585,346	334,399	4,923,021

	£.
Total of these three heads -	7,842,766
Excess of Surplus beyond Dividend - - - -	10,607,576
Commercial Surplus exceeds the Amount of the foregoing Payments -	£. 2,764,810

		£.
Total Commercial Profits of the Company brought down - - - - - - - -		20,057,576
Add,		
Bonds paid into the Company's Treasury instead of Cash for Goods purchased at the Company's sales, deducted from the above amount -		471,600
Amount of Profit realized prior to any deduction being made therefrom -		£. 20,529,176
Deduct,		
Dividends to the Proprietors -	£. 9,450,000	
Interest on Home-Bond Debt -	2,585,346	
		12,035,346
Surplus Profit beyond Dividends to the Proprietors, and the provisional Charge for Interest on the Home-Bond Debt -		£. 8,493,830

* *Red Ink* in MS. *

† The sum of 51,195*l.* loss of previous years, has been deducted from the profits of this year, per memorandum in the accompanying Statement.

(Errors excepted.)

East India House,
6 April 1832.

(signed) *Thos. S. Cabell,*
Dep^y Acc^t Gen^l.

STATEMENT REFERRED TO IN THE PRECEDING ACCOUNT. - -

	INDIAN TRADE - - - - - - -							
——	Prime Cost calculated at the Rates fixed by the Board of Commissioners for the Affairs of India, for the Re-payment of Territorial Advances, viz. 2/ the Cᵗ Rᵉᵉ, 2/3 3 7ths the Mˢ Rᵉᵉ, and 2/3 the B. Rᵉᵉ.	CUSTOMS.	Freight and Demorage.	Charges of Merchandize, calculated at 5 per Cent. on the Sale Amount of the Goods.	Total Cost and Charges.	SALE AMOUNT.	PROFIT.	LOSS.
	£.	£.	£.	£.	£.	£.	£.	£.
1814-15	1,186,693	53,680	304,565	110,170	1,655,108	2,203,398	548,290	1,296 Loss on Saltpetre provided for Board of Ordnance.
1815-16	1,039,236	52,588	331,436	89,820	1,513,080	1,796,371	283,291 Profit Salt-petre, d° - d°. 11,752	- -
1816-17	1,212,808	58,617	341,698	90,824	1,703,947	1,816,465	112,518	D° 1,250
1817-18	1,322,568	54,668	267,737	108,556	1,753,529	2,171,131	417,602	- -
1818-19	1,396,303	51,974	202,259	107,825	1,758,361	2,156,491	398,130	- -
1819-20	1,237,911	- -	174,631	77,535	1,490,077	1,550,712	60,635	- -
1820-21	1,512,971	- -	149,647	80,563	1,743,181	1,611,260	- -	131,921
1821-22	1,417,043	- -	102,740	75,040	1,594,823	1,500,781	- -	94,042
1822-23	1,784,421	- -	156,578	94,964	2,035,963	1,899,279	- -	136,684
1823-24	1,714,417	- -	213,344	82,452	2,010,213	1,649,047	- -	361,166
1824-25	1,488,183	- -	109,085	81,623	1,678,891	1,632,443	- -	46,448
1825-26	1,541,462	- -	130,845	80,024	1,752,331	1,600,490	- -	151,841
1826-27	1,889,378	- -	164,965	87,340	2,141,683	1,746,810	- -	394,873
1827-28	1,981,741	- -	133,199	92,435	2,207,375	1,848,721	- -	358,654
1828-29	2,188,447	- -	117,441	96,312	2,402,200	1,926,243	- -	475,957
£.	22,913,582	271,527	2,900,170	1,355,483	27,440,762	27,109,642	1,820,466	2,151,586
					Net Loss, India Trade - - £.			331,120
					Net Profit on Saltpetre - - £.			9,206

Memorandum:—Had the Company's Profit and Loss Accounts been
Affairs of India, as regards the repayment of Territorial advances, the
The Profit on their China Trade would also have been increased in the

STATEMENT REFERRED TO IN THE PRECEDING ACCOUNT.

INDIAN TRADE.						CHINA TRADE.													
Profit or Loss on Exports from England to India.		Charges in India not added to Invoices; also, Profit or Loss from Interest and Exchange, and Loss by Bad Debts, &c.	Losses at Sea, including Jettisons, Salvages, &c. and other Losses.	Net Profit or Loss on India Trade, Outward and Homeward, deducting Losses at Sea.		*Prime Cost,* calculated at 6*s.* 8*d.* the Tale.	CUSTOMS.	Freight and Demorage.	Charges of Merchandize, calculated at *5 per Cent.* on the Sale Amount of the Goods.	Supra-cargoes' Commission.	Expenses of the China Embassy.	Total Cost and Charges.	SALE AMOUNT.	PROFIT.	Charges in China of the previous Years, not added to the Invoices, at 6*s.* 8*d.* the Tale.	Losses at Sea, including Jettisons, Salvages, &c. and other Losses.	Net Profit on the China Trade †, deducting Losses at Sea.	TOTAL Profit on Sales of Merchandize, India and China Trade, after replacing Cost and Charges of the Investment, and covering Losses by Sea, &c.	——
Profit.	Loss.			Profit.	Loss.														
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
80,013	- -	53,266	110,229	463,512	- -	2,082,171	5,528	915,050	241,139	69,448	- -	3,313,336	4,822,792	1,509,456	- -	66,502	1,442,954	1,906,466	1814-15.
61,260	- -	20,324	10,024	325,955	- -	1,751,718	1,905	776,420	189,699	54,633	51,904	2,826,279	3,793,992	967,713	3,991	- -	963,722	1,289,677	1815-16.
59,159	- -	16,095	1,116	153,216	- -	1,618,628	6,772	628,344	169,770	48,894	2,255	2,474,663	3,395,422	920,759	5,822	12,513	902,424	1,055,640	1816-17.
71,828	- -	15,361	476	473,593	- -	1,965,077	11,674	604,522	203,210	58,524	32,349	2,875,356	4,064,205	1,188,849	5,709	3,709	1,179,431	1,653,024	1817-18.
39,128	- -	20,112	9,955	407,191	- -	1,947,025	5,720	565,343	205,225	59,104	- -	2,782,417	4,104,506	1,322,089	3,777	1,314	1,316,998	1,724,189	1818-19.
- -	9,066	33,635	763	17,171	- -	1,787,911	- -	475,817	175,707	52,712	- -	2,492,147	3,514,157	1,022,010	1,340	138,646	882,024	899,195	1819-20.
10,150	- -	Net profit, *10,783	9,949	- -	120,937	1,678,080	- -	471,286	171,473	51,442	- -	2,372,281	3,429,458	1,057,177	4,760	- -	1,052,417	931,480	1820-21.
49,740	- -	Net profit, *18,135	2,163	- -	28,330	1,734,586	- -	501,718	186,302	55,891	- -	2,478,497	3,726,050	1,247,553	767	18,059	1,228,727	1,200,397	1821-22.
35,749	- -	4,709	9,639	- -	115,283	1,818,760	- -	543,994	186,111	55,833	- -	2,604,698	3,722,230	1,117,532	1,145 Fire at Canton	11,092 346,235	759,060	643,777	1822-23.
39,457	- -	Net profit, *2,256	16,566	- -	336,009	1,856,711	- -	525,277	188,679	56,604	- -	2,627,271	3,773,586	1,146,315	932	107,064	1,038,319	702,310	1823-24.
21,942	- -	Net profit, *32,669	7,018	1,145	- -	1,956,433	- -	532,681	194,054	58,216	- -	2,741,384	3,881,090	1,139,706	Excess of Charge in Invoice, beyond Amot incurred, *1,748	470	1,140,984	1,142,129	1824-25.
3,334	- -	6,301	2,092	- -	156,900	2,020,651	- -	518,883	192,882	57,864	- -	2,790,280	3,857,648	1,067,368	202	46,028	1,021,138	864,238	1825-26.
- -	13,565	Net profit, *10,594	575	- -	398,419	1,859,804	- -	496,302	175,664	52,699	- -	2,584,469	3,513,296	928,827	D° d° *7,041	919	934,949	536,530	1826-27.
- -	18,835	30,536	860	- -	408,885	1,747,545	- -	504,505	162,591	48,777	- -	2,463,418	3,251,801	788,383	289	- -	788,094	379,209	1827-28.
- -	‖ 66,399	8,021	5,350	- -	555,727	1,804,151	- -	508,827	164,536	49,361	- -	2,526,875	3,290,748	763,873	439	261	763,173	207,446	1828-29.
471,760	107,865	133,923	186,765	1,841,783	2,120,490	27,629,251	31,599	8,568,969	2,807,042	830,002	86,508	39,953,371	56,140,981	16,187,610	20,384	752,812	15,414,414	15,135,707	
Net Profit -	363,895			Loss -	278,707														

made up at the mercantile rate of Exchange, as ascertained from the rates at which bills have been drawn from London on Calcutta in each year, instead of the rates fixed by the Board of Commissioners for the
above Account of their India Trade would have exhibited a Profit of £. 2,245,400, instead of a Loss of £. 278,707, making a difference of - - - - - - - - - - - - - £. 2,524,107
period, by the Sum of - 1,556,902

Making a total difference of - - - £. 4,081,009

* *Red Ink* in MS.

† The Profit or Loss upon the Outward Trade to China is comprehended in the rate of 6*s.* 8*d.* the tale, at which the cost of the Homeward Investment is calculated.

‖ Including the sum of 51,195*l.* loss on importations from 1815-16 to 1817-18, not previously written off.

— No. 4. —

COMPARISON of the COMPANY'S COMMERCIAL CAPITAL, as computed at the two Periods of 1814 and 1829; with an Explanation of the Amount of such Capital in the latter Year, relatively to that at which it appears in the former; particularly with reference to the Net Return which has been yielded by its Employment in Trade or otherwise, in the intervening Period, as shown in No. 3.

	£.	£.
Balance in favour of the Company, of their Commercial Debts and Effects (exclusive of the Commercial Dead Stock in India) as computed on 1 May 1814, (No. 1.) - - - - - - -	19,268,738	
Add, the Amount of the Commercial Dead Stock in India so excluded (foot of No. 1) - - - - - - - - - -	467,171	
TOTAL CAPITAL, as computed 1 May 1814 - - -		19,735,909
The following Adjustments, made since 1814, operate to reduce the value of the assets which enter into the foregoing computation; viz.		
Amount of Spices from the Moluccas, included at that time as part of the Company's goods unsold in England (the same having been given credit for by the Commerce to Territory, prior to 1 May 1814), the proceeds of which it was subsequently determined should be allowed to His Majesty's Government, as a set-off against the Company's claim for repayment of the expenses of capture and maintenance of those islands - - - - - - - -	234,448	
Amount of Buildings and other dead stock in India which had become decayed, or had been destroyed prior to 1 May 1814, but which remained as part of the computed value of Dead Stock on that day; written off between 1814 and 1829 - - - - - - -	78,626	
Amount of Debts due to the Company on 1 May 1814; (Advances in India for investment, &c.); written off as unavailable between 1814 and 1829 - - - - - - - - - - -	140,538	
Amount by which the valuation of the Company's Commercial Buildings in England, on 1 May 1829, falls short of the aggregate of their computed value on 1 May 1814, and the amount of the outlay since incurred on this account, up to 1829, principally arising from the transfer, subsequent to 1814, to the Territorial Branch, of the value of the College at Hayleybury, and of the Military Seminary at Addiscombe, the component parts of the Dead Stock in England not having been previously separated, with reference to its occupation for Commercial or Territorial purposes	70,314	
		523,926
		19,211,983
The Surplus Net Return (beyond the dividends paid to the Proprietors, and the provisional Charge for Interest on the Bond Debt) yielded by the employment of the Commercial Capital in the 15 years from 1814-15 to 1828-29, amounted, as per No. 3, to -	8,493,830	
Of which may be considered as having been anticipated in the computation of the assets, on 1 May 1814, comparatively with the Account of 1829, the amount of the valuation of assets above costs and charges (where the same are calculated at their market value) at the latter period, falling short to this extent of the valuation, in the same respect at the former - - - - - -	291,550	
		8,202,280
Aggregate Amount of the Commercial Capital in 1814, and of the subsequent Profits to be accounted for - - - - £.		27,414,263

Amount of computed Commercial Capital, on 1 May 1829; viz.	£.	£.
Balance (as in 1814) in favour of the Company, exclusive of Dead Stock (No. 2.) - - - - - - - - - -	21,102,182	
Amount of the Dead Stock, (foot of No. 2.) - - - - -	566,328	21,668,510
Applied, (as per No. 3.) for the service of the Territory, or for (purposes deemed by the Court to be Territorial, or having a similar operation; viz,		
To reduction of Principal of India Debt - - - - - -	4,923,021	
Ditto - - Home Bond Debt: Bonds paid in on Sales £. 471,600 Bonds paid off - - 334,399	805,999	
		5,729,020
Amount of Loss sustained by the Company in the provision of sunn hemp for the Public Service, under an arrangement entered into in the year 1808; the whole amount deemed to have been sacrificed by the Company in providing this article for the Public Service, was computed to amount to 99,563*l.*, but the sum here inserted is that portion of it which has not been otherwise accounted for -		40,797
	£.	27,438,327

The difference of £. 24,664, between the sum to be accounted for, and the aggregate of the particulars which have been traced as explanatory thereof, may be considered as arising from variations between the amount of the cost and charges of the goods in which the Company's trade has been carried on, as apportioned upon the several articles when brought to sale, and the aggregate of the outlay incurred in their provision. The charges in England, such as freight, and those for management and for bringing the goods to sale, are defrayed, in most instances, without reference to the separate articles composing the investments, or to the periods at which they may respectively be brought to sale; the amount, therefore of such charges attaching to each article, as well as its prime cost, can only be arrived at by a proportionate allotment of the general outlay applicable to the whole.

(Errors excepted.)

East India House, }
6 April 1832. }

(signed) *T. S. Cabell,*
Dep^y Acc^t Gen^l.

No. 5.—RECEIPTS AND PAYMENTS

ON ACCOUNT OF THE CURRENT TRANSACTIONS OF TH

RECEIPTS.	1814–15.	1815–16.	1816–17.	1817–18.	1818–19.	1819–20.	1820–21
	£.	£.	£.	£.	£.	£.	£.
Sale Proceeds of Company's Goods	8,296,962	6,291,621	5,171,357	6,365,806	6,178,825	5,161,665	5,047,751
Charges on Private Trade, warehoused and sold by the Company	220,668	206,938	210,218	187,022	170,766	116,101	148,686
Customs on Private Trade	91,537	146,903	118,914	86,993	58,965	36,826	5,107
Freight on ditto	143,413	87,051	15,351	15,077	13,529	8,392	2,140
Board of Ordnance, for Saltpetre delivered	97,533	235,112	39,979	- - -	- - -	- - -	- -
Interest on the Annuities	32,604	32,604	36,227	36,227	36,227	36,227	36,227
Remittances made by Company's Agent at Cape of Good Hope	20,400	17,075	- - -	12,918	- - -	- - -	- -
Interest and Discounts on anticipated Payments	- - -	99,098	44,295	- - -	44,536	2,932	165,916
Freight and Charges on Spices sold for Government	- - -	- - -	- - -	27,130	39,665	25,018	13,362
China Embassy	- - -	- - -	- - -	- - -	157	- - -	- -
Commissioners of His Majesty's Navy, on account of Sunn Hemp provided in India	- - -	- - -	- - -	- - -	243,829	36,167	822
Bills from Bombay, for Cotton sold there	- - -	- - -	- - -	- - -	- - -	24,681	29,888
Sale of Stock in the Public Funds, standing in the Company's Name	- - -	- - -	- - -	- - -	- - -	- - -	55,410
Dividends on ditto	- - -	- - -	- - -	- - -	- - -	- - -	- -
Remittances from North American Colonies, on account of Proceeds of Teas sold there by Company's Agents	- - -	- - -	- - -	- - -	- - -	- - -	- -
£.	8,903,117	7,116,402	5,636,341	6,731,173	6,786,499	5,448,009	5,605,309
ON ACCOUNT OF LOANS AND ADVANCES:							
Owners of Ships, for Advances abroad, short Deliveries, &c.	17,907	23,452	70,597	86,180	61,034	62,036	46,097
On account of Hong Merchants, to be paid to them at Canton	- - -	- - -	- - -	- - -	7,000	7,000	- -
Money borrowed of the Bank	- - -	- - -	- - -	- - -	- - -	- - -	- -
Bullion from India on account of the Deccan Booty	- - -	- - -	- - -	- - -	- - -	- - -	- -
£.	17,907	23,452	70,597	86,180	68,034	69,036	46,097
ON ACCOUNT OF PRIVATE TRADE AND FUNDS UNDER THE MANAGEMENT OF THE COMPANY:							
Almshouses at Poplar, Poplar Contingent Fund, and Seamen's Wages unclaimed	14,643	- - -	- - -	101,046	18,051	15,362	106,326
Fee Funds for the House and Warehouses	113,218	- - -	96,433	90,952	86,578	84,862	72,365
Widows' Funds for Officers of the House and Warehouses, and for Elders, extra Clerks, &c. employed in House and Warehouses	- - -	- - -	12,080	3,649	4,791	11,826	12,818
Sale Proceeds of Private Trade Goods	4,080,890	4,367,623	3,603,335	3,949,854	3,736,114	2,395,012	2,623,107
Unclaimed Prize-money paid into the Company's Treasury, in conformity with the Act 1 & 2 Geo. 4, c. 61. carried over to Poplar Fund	- - -	- - -	- - -	- -	- - -	- -	- -
£.	4,208,751	4,367,623	3,711,848	4,145,501	3,845,534	2,507,062	2,814,616
ON ACCOUNT OF THE TERRITORY:							
RECEIPTS under all the heads on this Account	608,368	233,754	511,146	189,552	587,964	369,012	312,895
TOTAL RECEIPTS £.	13,738,143	11,741,231	9,929,932	11,152,406	11,288,031	8,393,119	8,679,917
BALANCE in favour at the Commencement of each Year (excluding Tea Duty)	695,860	2,167,346	1,125,196	1,230,012	1,895,716	2,692,404	2,635,369
£.	14,434,003	13,908,577	11,055,128	12,382,418	13,183,747	11,022,523	11,315,286

The Receipts and Payments on account of the Territory have a connexion with the Company's Commerce, inasmuch as the Sums disburse

Under the first three Years of this Account, the proceeds of Spices from the Moluccas were include
(Which Sums should be respectively deducted from the Receipts of the *Commercial*, an

On the other hand, part of the Proceeds realized from these Spices, amounting to £. 110,000, was b
Amount from the Receipts of the Territorial to those of the *Commercial* Branch - - -

In the first two Years of this Account there was also included in the Receipts of the Territorial Branc
to Shipowners at the time of their issue, instead of at the period of the settlement of their Account

East India House,
6 April 1832.

OF THE HOME TREASURY FROM 1 MAY 1814 TO 1 MAY 1829, AS CONTAINED IN THE ACCOUNTS ANNUALLY PRESENTED TO PARLIAMENT.

COMPANY'S OWN TRADE AND MANAGEMENT.

1821–22.	1822–23.	1823–24.	1824–25.	1825–26.	1826–27.	1827–28.	1828–29.	TOTAL.
£.	£.	£.	£.	£.	£.	£.	£.	£.
5,262,349	5,566,564	5,260,681	5,609,710	5,770,719	5,028,406	5,301,334	5,146,122	85,459,872
177,680	160,347	146,587	152,759	138,452	128,852	137,956	122,152	2,425,184
3,124	3,289	3,290	2,799	4,266	3,858	2,194	1,648	569,713
11,249	3,598	4,836	4,456	8,388	12,466	12,848	6,652	349,446
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	372,624
36,227	36,227	36,227	36,227	36,227	36,227	36,227	36,227	536,159
- -	- - -	- - -	- - -	203	456	300	10,738	62,090
21,841	- - -	32,849	16,378	17,039	6,710	- - -	- - -	451,594
10,717	15,335	1,939	2,579	2,835	58	- - -	4,204	142,842
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	157
117,837	150,000	- - -	66,721	- - -	- - -	- - -	- - -	615,376
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	54,569
110,820	27,705	- - -	- - -	- - -	- - -	854,977	- - -	1,048,912
60,812	57,042	56,520	56,519	56,519	56,519	47,520	26,545	417,996
- - -	- - -	- - -	- - -	59,243	46,718	101,239	105,135	312,335
5,812,656	6,020,107	5,542,929	5,948,148	6,093,891	5,320,270	6,494,595	5,459,423	92,818,869
51,663	22,130	10,555	13,717	8,290	8,765	2,234	2,375	487,032
3,456	- - -	- - -	- - -	- - -	- - -	- - -	- - -	17,456
- - -	- - -	1,500,000	- - -	- - -	100,000	300,000	- - -	1,900,000
- - -	- - -	- - -	- - -	- - -	- - -	- - -	372,751	372,751
55,119	22,130	1,510,555	13,717	8,290	108,765	302,234	375,126	2,777,239
21,452	20,374	24,713	21,412	21,988	21,759	21,271	21,792	430,189
73,972	78,480	83,577	87,311	85,398	87,404	84,807	76,484	1,201,841
12,897	13,631	14,155	14,709	15,977	15,961	16,606	17,071	166,171
2,700,361	2,507,905	2,443,894	3,075,755	2,656,986	2,802,308	2,334,710	2,402,437	45,680,291
31,683	4,854	- - -	135	2,683	775	- - -	983	41,113
2,840,365	2,625,244	2,566,339	3,199,322	2,783,032	2,928,207	2,457,394	2,518,767	47,519,605
318,957	3,098,505	100,339	1,081,046	191,869	100,744	105,904	705,276	8,516,331
9,027,097	11,765,986	9,720,162	10,242,233	9,077,082	8,457,986	9,360,127	9,058,592	151,632,044
1,271,766	1,047,337	2,516,126	1,118,591	1,594,644	779,195	262,024	312,638	Balance 1 May 1814, 695,860
10,298,863	12,813,323	12,236,288	11,360,824	10,671,726	9,237,181	9,622,151	9,371,230	152,327,904

ON ACCOUNT OF THE CURRENT TRANSACTIONS OF THE COMPANY'S OWN TRADE AND MANAGEMENT.

PAYMENTS.	1814–15.	1815–16.	1816–17.	1817–18.	1818–19.	1819–20.	1820–21.	1821–22.	1822–23.	1823–24.	1824–25.	1825–26.	1826–27.	1827–28.	1828–29.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Customs on Company's and Private Trade Goods - -	187,376	232,995	171,765	159,411	138,867	72,213	6,151	1,406	7,882	15,976	4,963	1,491	2,994	- -	4,379	1,007,869
Freight and Demorage on - - ditto - - - -	1,680,683	1,304,120	1,205,440	996,936	635,809	589,371	796,540	663,661	712,414	738,490	613,276	733,839	692,817	783,759	662,964	12,810,110
Goods for sale and use, exported and to be exported -	1,426,842	1,271,782	1,085,892	883,005	941,391	1,185,050	1,376,138	1,088,561	861,532	1,071,602	743,893	723,079	750,369	619,585	471,321	14,500,042
Bullion exported - - - - - - - - -	101,004	1,096,149	101,053	100,227	44	* 500,654	- -	- -	- -	- -	- -	- -	- -	- -	- -	1,899,131
Commanders' Certificates and Bills from China and the Cape - - - - - - - - - -	148,202	96,905	239,669	189,930	186,783	172,528	122,227	117,928	87,732	185,401	194,952	144,754	74,516	592,745	121,608	2,675,880
Charges General, including Charges for the Management of Private Trade Goods - - - - - - -	477,295	487,028	445,247	403,664	404,424	446,836	468,156	410,386	403,127	411,093	433,299	484,148	492,594	497,866	467,991	6,733,154
Expenses on account of the China Embassy - - -	- -	51,904	2,256	32,349	- -	1,750	638	- -	- -	- -	- -	- -	- -	- -	- -	88,897
Contract with His Majesty's Government for the Supply of Cinnamon from Ceylon - - - - - -	- -	32,500	29,583	44,167	37,500	37,500	37,500	42,731	40,934	- -	- -	- -	- -	- -	- -	302,415
Purchase of Stock in the Public Funds, with a view to be applied to payment of the Sinking Fund of the Loan of 1812 - - - - - - - - - -	- -	- -	- -	- -	- -	-	1,472,942	- -	- -	- -	- -	- -	- -	- -	- -	1,472,942
Interest on Loans and Accounts current - - - -	- -	- -	- -	74,567	- -	-	- -	- -	368	- -	52,644	17,500	- -	20,456	32,190	197,725
Commissioners of His Majesty's Navy, recoveries in India on account of Sunn Hemp, for which they had been debited in Account - - - - - - -	- -	- -	- -	- -	- -	-	- -	- -	- -	- -	- -	- -	8,224	- -	- -	8,224
	4,021,402	4,573,383	3,280,905	2,884,256	2,344,818	3,005,902	4,280,292	2,324,673	2,113,989	2,422,562	2,043,027	2,104,811	2,021,514	2,514,411	1,760,453	41,696,398
Dividends on Stock - - - - - - - -	627,647	629,902	647,911	632,204	629,234	626,796	632,251	627,931	631,727	626,565	631,934	630,473	621,587	633,357	629,071	9,458,590
Provisionally charged to Commercial Branch:																
Interest and Property Tax on the Bond Debt - - -	259,546	235,967	230,536	211,659	153,120	157,266	162,938	155,161	160,844	140,140	135,533	111,739	159,333	153,441	158,124	2,585,347
£.	4,908,595	5,439,252	4,159,352	3,728,119	3,127,172	3,789,964	5,075,481	3,107,765	2,906,560	3,189,267	2,810,494	2,847,023	2,802,434	3,301,209	2,547,648	53,740,335
ON ACCOUNT OF LOANS AND ADVANCES:																
Bank Re-payment of Loans - - - - - - -	200,000	- -	- -	600,000	- -	- -	- -	- -	- -	- -	1,000,000	500,000	- -	400,000	- -	2,700,000
Sums received in Deposit on Account of Hong Merchants in China repaid - - - - - - - -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	2,794	- -	- -	- -	- -	2,794
Advances in England to the Trustees of the Deccan Booty, to be made good from the Prize Funds in India by Remittances of Bullion to the Court of Directors -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	130,000	157,361	74,201	361,562
	200,000	- -	- -	600,000	- -	- -	- -	- -	- -	- -	1,002,794	500,000	130,000	557,361	74,201	3,064,356
Provisionally charged to Commercial Branch:																
Bonds paid in on Sales, bought up and paid off - -	109,500	413,000	5,800	12	- -	34,750	- -	- -	1,100	75	- -	141,762	- -	- -	- -	705,999
£.	309,500	413,000	5,800	600,012	- -	34,750	- -	- -	1,100	75	1,002,794	641,762	130,000	557,361	74,201	3,770,355
ON ACCOUNT OF PRIVATE TRADE AND FUNDS UNDER THE MANAGEMENT OF THE COMPANY:																
Almhouses at Poplar - - - - - - - -	18,415	4,945	2,287	20,991	20,207	22,342	20,161	22,397	16,406	16,166	17,246	17,810	17,483	17,484	25,025	259,365
Fee Funds for the House and Warehouses - - -	113,382	9,700	97,709	83,872	97,555	80,536	72,149	69,968	82,366	84,821	86,313	84,490	85,599	82,995	81,092	1,212,547
Widows' Funds for Officers of the House and Warehouses, and for Elders, extra Clerks, &c. employed in the House and Warehouses - - - - - - -	- -	- -	9,213	6,801	730	13,555	16,087	9,092	14,222	8,575	4,934	38,932	14,530	18,116	18,739	173,526
Proprietors of Private Trade - - - - - -	4,003,770	4,426,505	3,582,214	3,925,727	3,882,637	2,308,761	2,564,159	2,823,422	2,427,373	2,527,142	3,036,774	2,733,871	2,659,484	2,421,051	2,475,774	45,798,664
Unclaimed Prize Money applicable to Poplar Fund; Claims allowed thereout - - - - - - -	- -	- -	- -	- -	- -	- -	- -	- -	- -	64	- -	- -	- -	- -	- -	64
£.	4,135,567	4,441,150	3,691,423	4,037,391	4,001,129	2,425,194	2,672,556	2,924,879	2,540,367	2,636,768	3,145,267	2,875,103	2,777,096	2,539,646	2,600,630	47,444,166
ON ACCOUNT OF THE TERRITORY:																
Payments under all the Heads on this Account - -	2,912,995	2,489,979	1,968,541	2,121,180	3,426,042	2,137,246	2,295,483	3,218,882	4,849,170	5,291,587	2,807,625	3,528,643	3,265,627	2,911,297	3,067,188	46,291,485
TOTAL PAYMENTS - - - £.	12,266,657	12,783,381	9,825,116	10,486,702	10,554,343	8,387,154	10,043,520	9,251,526	10,297,197	11,117,697	9,766,180	9,892,531	8,975,157	9,309,513	8,289,667	151,246,341
BALANCE in favour at the Termination of each Year, (excluding Tea Duty) - - -	2,167,346	1,125,196	1,230,012	1,895,716	2,629,404	2,635,369	1,271,766	1,047,337	2,516,126	1,118,591	1,594,644	779,195	262,024	312,638	1,081,563	Balance, 1 May 1829, 1,081,563
£.	14,434,003	13,908,577	11,055,128	12,382,418	13,183,747	11,022,528	11,315,286	10,298,863	12,813,323	12,236,288	11,360,824	10,671,726	9,237,181	9,622,151	9,371,230	152,327,904

rom the Commercial Funds on this account constitute, to a certain extent, a Fund for the provision of the Company's Investments.

* Of the above Amount of Bullion which was purchased with the intention of being shipped for China, the sum of £. 166,302 was afterwards sent to India on the Territorial Account, and applied to the reduction of India Debt.

	1814–15.	1815–16.	1816–17.	TOTAL.
	£.	£.	£.	£.
as part of the Receipts for Company's Goods, the mode in which the Expenditure relating to the Moluccas should be adjusted with His Majesty's Government not having been finally agreed upon until after that period; they amounted to - - - - - - - - - added to those of the Territorial Branch, in each of those Years.)	154,521	118,030	26,932	299,483
directions of the Lords of His Majesty's Treasury, transferred in 1818–19 from the Credit of His Majesty's Government, under the Molucca Branch of their Account, to the Credit of the Account with the Navy Board, relating to Sunn Hemp, occasioning a transfer to a like - - - - - - - - - - -	- - -	- - -	- - -	110,000
				189,483
the amount adjusted with Owners of Ships for Advances in India, and on other accounts, but subsequently this item has been classed under the Commercial Branch, it having been deemed a more correct principle of account to charge to the Commerce in India the Advances made in England; the Territorial Branch was therefore over credited, and the Commercial short credited - - - - - - - - - -	37,481	76,402	- - -	113,883
Net Deduction to be made from the Receipts of the Commercial, to be added to those of the Territorial Branch - - - - - £.				75,600

(Errors Excepted.)

Thos. S. Cabell,
Depy Acct Genl.

—No. 6.—

STATEMENT of TERRITORIAL PAYMENTS made by the Supra-Cargoes at *Canton*, from the Books of Account

—	CHINA.				
	Payments on account of His Majesty's Ships; Survey of the China Seas, Advances to Military Officers, repayable; and Passage of Chinese to St. Helena, to be employed at the Island.	STORES AND BULLION.			TOTAL Payments at China.
		Cost of Tea, Nankeens, &c. for India and St. Helena, for the Hospitals and Garrisons.	Remittances of Bullion from China to India.	TOTAL Stores and Bullion.	
	£.	£.	£.	£.	£.
1814-15 - -	16,803	9,512	- - -	9,512	26,315
1815-16 - -	19,338	11,326	- - -	11,326	30,664
1816-17 - -	23,698	10,353	- - -	10,353	34,051
1817-18 - -	15,744	11,138	480,000	491,138	506,882
1818-19 - -	13,937	13,951	96,000	109,951	123,888
1819-20 - -	11,390	14,022	- - -	14,022	25,412
1820-21 - -	402	11,665	- - -	11,665	12,067
1821-22 - -	474	2,975	- - -	2,975	3,449
1822-23 - -	- - -	9,292	- - -	9,292	9,292
1823-24 - -	- - -	4,245	- - -	4,245	4,245
1824-25 - -	1,084	5,200	- - -	5,200	6,284
1825-26 - -	121	2,823	- - -	2,823	2,944
1826-27 - -	- - -	5,460	- - -	5,460	5,460
1827-28 - -	291	3,115	- - -	3,115	3,406
1828-29 - -	240	13,311	- - -	13,311	13,551
£.	103,522	128,388	576,000	704,388	807,910

East India House,
6 April 1832.

— No. 6. —

and Agent at the *Cape of Good Hope*, from 1st May 1814 to 30th May 1829; as collected kept at those Places respectively.

CAPE OF GOOD HOPE.				TOTAL.	
Passage of Troops from the Cape to India; Payments on account of Invalid Soldiers; Survey of the East Coast of Africa, &c. &c.	Expenses on account of the St. Helena Schooner, Pensions to Soldiers late of St. Helena Establishment; Advances to St. Helena Officers, &c. &c.	Purchase of Stores and Provisions for St. Helena, Freight paid, and Charges on the Stores provided.	TOTAL Payments at Cape of Good Hope.	Sundry Payments.	Stores and Bullion.
£.	£.	£.	£.	£.	£.
1,328	1,417	23,641	26,386	19,548	33,153
18,320	1,409	16,900	36,629	39,067	28,226
537	1,325	21,212	23,074	25,560	31,565
916	726	19,310	20,952	17,386	30,448 Bullion, 480,000
281 - - -	1,283	28,193	29,757	15,501	42,144 Bullion, 96,000
2,383	1,310	28,935	32,628	15,083	42,957
163	982	23,484	24,629	1,547	35,149
1,835 Cape Wine for Hospital in India, 59	593	11,014	13,501	2,902	14,048
2,118	811	7,008	9,937	2,929	16,300
1,224 Cape Wine for Hospital in India, 239	918	9,351	11,732	2,142	13,835
1,298	462	4,221	5,981	2,844	9,421
1,673	901	10,064	12,638	2,695	12,887
3,134	1,115	7,506	11,755	4,249	12,966
1,033	1,170	8,381	10,584	2,494	11,496
20,693	1,497	9,024	31,214	22,430	22,335
Stores for India - 298 56,936	15,919	228,244	301,397	176,377	932,930

TOTAL - - - £. 1,109,307.

(Errors excepted.)

(signed) *Thomas S. Cabell,*
Depy Acct Genl.

—No. 7.— - - - - - - - - -

(1.)—TERRITORIAL BRANCH of the AFFAIRS of the EAST INDIA COMPANY in Account in each Year, from 1st May 1814

1814-15. - - - - - - - - -

			£.
1815. 30 April:	TO Amount of Territorial Advances and Charges in England, &c., in the year 1814-15:		
	Officers pay	£. 147,609	
	Passage of military, and supplies to them on the voyage	79,101	
	Political freight and demorage, exclusive of amount charged on exports	51,081	
	Interest on loan of 2,500,000 *l.* from the Public in 1812	120,513	
	Redemption of above loan	123,531	
	Political charges general, exclusive of advances recoverable in India	283,316	
	Payments at China and the Cape to military officers, His Majesty's Navy, &c.	15,713	
	Sundry expenses on account of St. Helena	6,304	
	Territorial stores exported from England to India	405,238	
	Ditto - - ditto - - St. Helena	65,833	
	Ditto - - ditto - - P. W. Island	21,704	
	Ditto - - ditto - - Bencoolen	4,762	
	Ditto - - from China and the Cape of Good Hope to St. Helena	33,396	
	Off-reckoning funds	135,692	
	Carnatic fund	180,930	
	Advances to public institutions, &c. repayable in India	30,392	
	Bills drawn from St. Helena, discharged in England	44,146	
	Ditto - Bencoolen - ditto	3,740	
	Ditto - India, effects of deceased officers, &c.	13,136	
	Cast iron bridge, &c. for the Nabob of Oude	5,744	
			1,770,881
	To Balance transferred from Account (No. 2), being the excess of payments for bills drawn for interest of India debt beyond the amount of remittances to meet those bills		176,255
		£.	1,947,136

1815-16. - - - - - - - - -

			£.
1815: 1 May.	TO Balance due to the Commercial Branch, under this Head, at the close of the Season 1814-15		723,767
1816: 30 April.	To Amount of Territorial Advances and Charges in England, &c., in the year 1815-16:		
	Officers pay	£. 152,231	
	Passage of military, and supplies to them on the voyage	74,336	
	Political freight and demorage, exclusive of amount charged on exports	139,526	
	Interest on loan of 2,500,000 *l.* from the Public in 1812	114,221	
	Redemption of above loan	129,767	
	Political charges general, exclusive of advances recoverable in India	267,911	
	Payments at China and the Cape to military officers, His Majesty's Navy, &c.	9,034	
	Sundry expenses on account of St. Helena	10,547	
	Ditto - - - Bencoolen	940	
	Territorial stores exported from England to India	363,496	
	Ditto - - ditto - - St. Helena	69,530	
	Ditto - - ditto - - Bencoolen	6,184	
	Ditto - - from China and the Cape to India	2,016	
	Ditto - - - - ditto - - St. Helena	27,112	
	Bullion exported to St. Helena	20,292	
	Off-reckoning funds	54,451	
	Carnatic fund	131,043	
	Advances to public institutions, &c. repayable in India	47,166	
	Bills drawn from St. Helena, discharged in England	40,207	
	Ditto - Bencoolen - - ditto	1,719	
	Ditto - India, effects of deceased officers, &c.	14,075	
		1,675,804	
	Deduct, Territorial stores from England to Prince of Wales Island, amount recovered for short deliveries of exports of former seasons	243	
			1,675,561
	To Balance transferred from Account (No. 2), being the excess of payments for bills drawn for interest of India debt beyond the amount of remittances realized to meet those bills		291,757
		£.	2,691,085

- - - - - - - - - — No. 7. —

with the COMMERCIAL BRANCH in respect to Territorial and Political Payments made in *England*, to 1st May 1829.

- - - - - - - - - 1814–15.

1815: 30 April.	BY Balance of Advances made by the Territorial to the Commercial Department at Bengal - - - - - - - - - -	£. 868,897	£.
	By - - ditto - - ditto - - Madras - - - -	253,067	
	By - - ditto - - ditto - - Bombay - - - -	66,126	
	By - - ditto - - ditto - - Bencoolen - - -	35,279	
			1,223,369
	By Balance due to the Commercial from the Territorial Branch on 30th April 1815		723,767
		£.	1,947,136

- - - - - - - - 1815–16.

1816: 30 April.	BY Balance of Advances made by the Territorial to the Commercial Department at Bengal - - - - - - - - - -	£. 1,214,245	£.
	By - - ditto - - ditto - - Madras - -	405,560	
	By - - ditto - - ditto - - Bombay - -	247,112	
	By - - ditto - - ditto - - Bencoolen - -	55,330	
	By - - ditto - - ditto - St. Helena - -	2,778	
	By - - ditto - - ditto - - P. W. Island -	1,910	
			1,926,935
	By Balance due to the Commercial Branch on 30 April 1816 - - - -		764,150
		£.	2,691,085

(*continued*)

No. 7. (1.)—Territorial Branch in Account with the Commercial Branch in

1816-17. - - - - - - - - -

			£.
1816: 1 May.	TO Balance due to the Commercial Branch, under this Head, at the close of the Season 1815-16		764,150
1817: 30 April.	To Amount of Territorial Advances and Charges in England, &c., in the year 1816-17:		
	Officers pay - - - - - - - - - - - - - -	£. 159,509	
	Passage of military, and supplies to them on the voyage - - - - -	51,474	
	Political freight and demorage, exclusive of amount charged on exports - -	69,792	
	Interest on loan of 2,500,000 *l.* from the Public in 1812 - - - - - -	107,708	
	Redemption of above loan - - - - - - - - - - -	136,214	
	Political charges general, exclusive of advances recoverable in India - - -	279,399	
	Payments at China and the Cape to military officers, His Majesty's Navy, &c. -	20,728	
	Sundry expenses on account of St. Helena - - - - - - - -	3,568	
	Ditto - - - - - P. W. Island - - - - - - - -	1,060	
	Territorial stores exported from England to India - - - - - - -	497,203	
	Ditto - - - - ditto - - - St. Helena - - - - - - -	78,212	
	Ditto - - - - ditto - - - P. W. Island - - - - - -	7,315	
	Ditto - - - - ditto - - - Bencoolen - - - - - - -	3,630	
	Ditto - - - - from the Cape to St. Helena - - - - - - -	34,545	
	Bullion exported to St. Helena - - - - - - - - - - -	15,333	
	Off-reckoning funds - - - - - - - - - - - - - -	48,738	
	Carnatic fund - - - - - - - - - - - - - - -	182,193	
	Advances to public institutions, &c., repayable in India - - - - - -	14,258	
	Bills drawn from St. Helena, discharged in England - - - - - -	50,243	
	Ditto - Bencoolen - ditto - - - - - - - - - - -	619	
	Ditto - India, effects of deceased officers, &c. - - - - - - -	4,260	
	Cast iron bridge for the Nabob of Oude - - - - - - - - -	19,155	
		£. 1,785,156	
	Deduct, Receipts on account of the settlement of Bencoolen more than the payments -	777	
			1,784,379
		£	2,548,529

1817-18. - - - - - - - - -

			£.
1817: 1 May.	TO Balance due to the Commercial Branch, under this Head, at the close of the Season 1816-17		731,73
1818: 30 April.	To Amount of Territorial Advances and Charges in England, &c., in the year 1817-18:		
	Officers pay - - - - - - - - - - - - - - -	£. 158,711	
	Passage of military, and supplies to them on the voyage - - - - -	33,179	
	Political freight and demorage, exclusive of amount charged on exports - -	222,960	
	Interest on loan of 2,500,000 *l.* from the Public in 1812 - - - - - -	101,868	
	Redemption of above loan - - - - - - - - - - - -	141,991	
	Political charges general, exclusive of advances recoverable in India - -	237,715	
	Payments at China and the Cape to military officers, His Majesty's Navy, &c. -	16,803	
	Sundry expenses on account of St. Helena - - - - - - - -	5,007	
	Territorial stores exported from England to India - - - - - - -	275,039	
	Ditto - - - - ditto - - - St. Helena - - - - - - -	46,498	
	Ditto - - - - ditto - - - P. W. Island - - - - - - -	1,914	
	Ditto - - - - ditto - - - Bencoolen - - - - - - -	1,346	
	Ditto - - - - from China and the Cape to India - - - - -	1,186	
	Ditto - - - - - - - ditto - - - - St. Helena - - - -	29,261	
	Off-reckoning funds - - - - - - - - - - - - - -	54,625	
	Carnatic fund - - - - - - - - - - - - - - -	87,617	
	Advances to public institutions, &c., repayable in India - - - - - -	39,346	
	Remittances from China to India - - - - - - - - - -	480,000	
	Bills drawn from St. Helena, discharged in England - - - - - -	110,327	
	Ditto - Bencoolen - - - ditto - - - - - - - - - -	759	
	Ditto - India, effects of deceased officers, &c. - - - - - - -	26,896	
			2,073,04
	To Balance transferred from Account (No. 2), being the excess of payments for bills drawn for interest of India debt beyond the amount of remittances realized to meet those bills - -		399,07
		£.	3,203,86

respect to Territorial and Political Payments made in England—*continued.*

- - - - - - - - - - 1816–17.

			£.
1817: 30 April.	BY Balance transferred from Account (No. 2), being the excess of Territorial Remittances in 1816-17 above the amount of payments for bills drawn for interest of India debt - - - - - - - - - - - - - -		234,035
	By Balance of Advances made by the Territorial to the Commercial Department, at Bengal - - - - - - - - -	£. 822,556	
	By - - ditto - - ditto - - Madras - - - - -	439,438	
	By - - ditto - - ditto - - Bombay - - - -	304,569	
	By - - ditto - - ditto - - Bencoolen - - - -	15,980	
	By - - ditto - - ditto - - St. Helena - - - -	19	
	By - - ditto - - ditto - - P. W. Island - - -	195	
			1,582,757
		£.	1,816,792
	By Balance due to the Commercial Branch on 30 April 1817 - - -		731,737
		£.	2,548,529

- - - - - - - - - - 1817–18.

			£.
1818: 30 April.	BY Balance of Advances made by the Territorial to the Commercial Department at Bengal - - - - - - - -	£. 1,102,139	
	By - - ditto - - ditto - - Madras - - -	483,386	
	By - - ditto - - ditto - - Bombay - - - - -	272,943	
	By - - ditto - - ditto - - Bencoolen - - - -	21,011	
	By - - ditto - - ditto - - St. Helena - - - -	115	
	By - - ditto - - ditto - - P. W. Island - - -	4,280	
			1,883,874
	By Balance due to the Commercial Branch on 30 April 1818 - - - -		1,319,990
		£.	3,203,864

No. 7. (1.)—Territorial Branch in Account with the Commercial Branch in

1818-19. - - - - - - - - -

1818:			£.
1 May.	TO Balance due to the Commercial Branch, under this Head, at the close of the Season 1817-18		1,319,990
1819: 30 April.	To Amount of Territorial Advances and Charges in England, &c., in the year 1818-19:		
	Officers pay - - - - - - - - - - - - -	£. 170,109	
	Passage of military, and supplies to them on the voyage - - - -	63,416	
	Political freight and demorage, exclusive of amount charged on exports - -	159,656	
	Interest on loan of 2,500,000 *l.* from the Public in 1812 - - - -	96,384	
	Redemption of above loan - - - - - - - - - -	147,418	
	Political charges general, exclusive of advances recoverable in India - -	273,324	
	Payments at China and the Cape to military officers, His Majesty's Navy, &c. -	14,489	
	Sundry expenses on account of St. Helena - - - - - - -	7,783	
	Ditto - - - P. W. Island - - - - - - - -	500	
	Territorial stores exported from England to India - - - - - -	312,181	
	Ditto - - ditto - - St. Helena - - - - - -	166,837	
	Ditto - - ditto - - P. W. Island - - - - - -	825	
	Ditto - - ditto - - Bencoolen - - - - - -	1,036	
	Ditto - - from China and the Cape to India - - - -	1,230	
	Ditto - - - - ditto - - St. Helena - - -	40,886	
	Off-reckoning funds - - - - - - - - - - -	61,545	
	Carnatic fund - - - - - - - - - - - - -	126,487	
	Advances to public institutions, &c. repayable in India - - - - -	43,617	
	Remittances from China to India - - - - - - - - -	96,000	
	Bills drawn from St. Helena, discharged in England - - - - -	140,770	
	Ditto - P. W. Island - ditto - - - - - - -	146	
	Ditto - Bencoolen - ditto - - - - - - -	3,084	
	Ditto - India, effects of deceased officers, &c. - - - - - -	15,045	
	Cast-iron bridge, &c. for the Nabob of Oude - - - - - - -	95	
			1,942,863
	To Balance transferred from Account (No. 2), being the excess of payments for bills drawn for interest of India debt beyond the amount of remittances realized to meet those bills -		162,623
	£.		3,425,476

1819-20. - - - - - - - - -

1819:			£.
1 May	TO Balance due to the Commercial Branch, under this Head, at the close of the Season 1818-19		2,212,084
1820: 30 April.	To Amount of Territorial Advances and Charges in England, &c., in the year 1819-20:		
	Officers pay - - - - - - - - - - - - -	£. 177,477	
	Passage of military, and supplies to them on the voyage - - - -	42,120	
	Political freight and demorage, exclusive of amount charged on exports - -	111,872	
	Interest on loan of 2,500,000 *l.* from the Public in 1812 - - - -	90,183	
	Redemption of above loan - - - - - - - - - -	153,562	
	Political charges general, exclusive of advances recoverable in India - -	285,056	
	Payments at China and the Cape to military officers, His Majesty's Navy, &c. -	10,805	
	Sundry expenses on account of St. Helena - - - - - - -	10,087	
	Ditto - - - P. W. Island - - - - - - - -	1,173	
	Territorial stores exported from England to India - - - - - -	371,412	
	Ditto - - ditto - - St. Helena - - - - - -	94,242	
	Ditto - - ditto - - P. W. Island - - - - -	1,545	
	Ditto - - from China and the Cape to St. Helena - - -	44,312	
	Bullion exported to St. Helena - - - - - - - - - -	52,088	
	Off-reckoning funds - - - - - - - - - - - -	84,264	
	Carnatic fund - - - - - - - - - - - - - -	85,448	
	Advances to public institutions, &c. repayable in India - - - - -	35,000	
	Bills drawn from St Helena, discharged in England - - - - -	135,537	
	Ditto - P. W. Island - - - - - - - - - - -	77	
	Ditto - Bencoolen - - - - - - - - - - -	2,500	
	Bills drawn from India, effects of deceased officers, &c. - - - - -	10,521	
	Deduct,	£. 1,799,281	
	Territorial stores from England to Bencoolen; amount recovered for short deliveries of exports of former seasons - - - - - - - - -	77	
			1,799,204
	To Balance transferred from Account (No. 2), being the excess of payments for bills drawn for interest of India debt beyond the amount of remittances realized to meet those bills -		72,659
	£.		4,083,947

respect to Territorial and Political Payments made in England—*continued*.

1818–19.

			£.
1819: 30 April.	BY Balance of Advances made by the Territorial to the Commercial Department at Bengal	£. 591,017	
	By - - ditto - - ditto - - Madras	411,479	
	By - - ditto - - ditto - - Bombay	213,070	
	By - - ditto - - ditto - - St. Helena	227	
		£. 1,215,793	
	Deduct Balance of Advances made by the Commercial to the Territorial Department at Prince of Wales Island	2,401	
			1,213,392
	By Balance due to the Commercial Branch, 30 April 1819		2,212,084
		£.	3,425,476

1819–20.

			£.
1820: 30 April.	BY Balance of Advances made by the Territorial to the Commercial Department at Bengal	£. 1,555,650	
	By - - ditto - - ditto - - Madras	256,643	
	By - - ditto - - ditto - - Bombay	18,897	
	By - - ditto - - ditto - - Bencoolen	10,976	
	By - - ditto - - ditto - - P. W. Island	600	
	By - - ditto - - ditto - - St. Helena	1,212	
			1,843,978
	By Balance due to the Commercial Branch on 30 April 1820		2,239,969
		£.	4,083,947

(continued)

No 7. (1.)—Territorial Branch in Account with the Commercial Branch, in

1820-21.

			£.
1820: 1 May.	TO Balance due to the Commercial Branch, under this Head, at the close of Season 1819-20		2,239,969
1821: 30 April.	To Amount of Territorial Advances and Charges in England, &c., in the year 1820-21:		
	Officers pay	£. 179,636	
	Passage of military, and supplies to them on the voyage	40,332	
	Political freight and demorage, exclusive of amount charged on exports	71,099	
	Interest on loan of 2,500,000 *l.* from the Public in 1812	83,343	
	Redemption of above loan	160,336	
	Political charges general, exclusive of advances recoverable in India	279,408	
	Payments at China and the Cape to military officers, His Majesty's Navy, &c.	2,512	
	Sundry expenses on account of St. Helena	9,151	
	Ditto - - - P. W. Island	370	
	Ditto - - - Bencoolen	47	
	Territorial stores exported from England to India	364,714	
	Ditto - - ditto - - St. Helena	46,026	
	Ditto - - ditto - - Bencoolen	391	
	Ditto - - from China and the Cape to St. Helena	34,132	
	Off-reckoning funds	58,688	
	Carnatic fund	107,802	
	Advances to public institutions, &c. repayable in India	78,353	
	Bills drawn from St. Helena, discharged in England	134,914	
	Ditto - P. W. Island - ditto	52	
	Ditto - Bencoolen - ditto	2,098	
	Ditto - India, effects of deceased officers, &c.	16,013	
	Cast-iron bridge for the Nabob of Oude	145	
			1,669,562
	To Balance transferred from Account (No. 2), being the excess of payments for bills drawn for interest of India debt beyond the amount of remittances realized to meet those bills		416,805
		£.	4,326,336

1821-22.

			£.
1821: 1 May.	TO Balance due to the Commercial Branch, under this Head, at the close of Season 1820-21		2,370,675
1822. 30 April.	To Amount of Territorial Advances and Charges in England, &c., in the year 1821-22:		
	Officers pay	£. 183,974	
	Passage of military, and supplies to them on the voyage	63,448	
	Political freight and demorage, exclusive of amount charged on exports	117,015	
	Interest on loan of 2,500,000 *l.* from the Public in 1812	76,593	
	Redemption of above loan	167,018	
	Political charges general, exclusive of advances recoverable in India	298,503	
	Payments at China and the Cape to military officers, His Majesty's Navy, &c.	2,899	
	Sundry expenses on account of St. Helena	10,697	
	Ditto - - - P. W. Island	1,728	
	Ditto - - - Bencoolen	36	
	Territorial stores exported from England to India	321,371	
	Ditto - - ditto - - St. Helena	19,496	
	Ditto - - ditto - - P. W. Island	6,076	
	Ditto - - ditto - - Bencoolen	1,284	
	Ditto - - from China and the Cape to India	1,322	
	Ditto - - - - ditto - - St. Helena	13,757	
	Off-reckoning funds	73,834	
	Carnatic fund	85,124	
	Advances to public institutions, &c. repayable in India	72,567	
	Bills drawn from St. Helena, discharged in England	117,125	
	Ditto - P. W. Island - - ditto	6	
	Ditto - India, effects of deceased officers, &c.	12,832	
			1,646,705
		£.	4,017,380

respect to Territorial and Political Payments made in England—*continued.*

1820-21.

			£.
1821: 30 April.	BY Balance of Advances made by the Territorial to the Commercial Department, at Bengal	£. 1,532,854	
	By - - ditto - - ditto - - Madras	266,870	
	By - - ditto - - ditto - - Bombay	133,259	
	By - - ditto - - ditto - - Bencoolen	20,585	
	By - - ditto - - ditto - - P. W. Island	2,218	
			1,955,786
	Deduct Balance of Advances made by the Commercial to the Territorial Department at St. Helena		125
		£.	1,955,661
	By Balance due to the Commercial Branch on 30 April 1821		2,370,675
		£.	4,326,336

1821-22.

			£.
1822: 30 April.	BY Balance transferred from Account (No. 2), being the excess of Territorial Remittances in 1821-22 above amount of Payments for Bills drawn for Interest of India Debt		196,725
	By Balance of Advances made by the Territorial to the Commercial Department, at Bengal	£. 1,500,482	
	By - - ditto - - ditto - - Madras	237,190	
	By - - ditto - - ditto - - Bencoolen	33,917	
	By - - ditto - - ditto - - Prince of Wales Island	1,050	
		1,772,639	
	Deduct Balance of Advances made by the Commercial to the Territorial Department at Bombay	92,596	
			1,680,043
	By Amount of Unclaimed Prize Money received in England, applicable to Lord Clive's Fund		51,121
		£.	1,927,889
	By Balance due to the Commercial Branch on 30 April 1822		2,089,491
		£.	4,017,380

(*continued*)

No. 7. (1.)—Territorial Branch in Account with the Commercial Branch in

1822-23.

			£
1822. 1st May.	TO Balance due to the Commercial Branch, under this Head, at the close of Season 1821-22		2,089,491
1823. 30th April.	To Amount of Territorial Advances and Charges in England, &c., in the year 1822-23:		
	Officers pay	£. 195,698	
	Passage of military, and supplies to them on the voyage	102,092	
	Political freight and demorage, exclusive of amount charged on exports	69,077	
	Redemption of loan of 2,500,000 *l.* from the Public in 1812	557,335	
	Political charges general, exclusive of advances recoverable in India	323,724	
	Payments at China and the Cape to military officers, His Majesty's Navy, &c.	1,641	
	Sundry expenses on account of St. Helena	10,392	
	Ditto - - - - P. W. Island	314	
	Territorial stores exported from England to India	365,826	
	Ditto - - ditto - - St. Helena	45,097	
	Ditto - - ditto - - Bencoolen	1,586	
	Ditto - - ditto - - P. W. Island	4,120	
	Ditto - - from China and the Cape to St. Helena	15,639	
	Off-reckoning funds	65,374	
	Carnatic fund	96,014	
	Advances to public institutions, &c., repayable in India	67,941	
	Bills drawn from St. Helena, discharged in England	76,682	
	Ditto - Bencoolen - ditto	1,557	
	Ditto - India, effects of deceased officers, &c.	11,293	
	Demands of Pay-office General, on account of King's troops serving in India	100,000	
			2,111,402
		£.	4,200,893

1823-24.

			£
1823: 1 May.	TO Balance due to the Commercial Branch, under this Head, at the close of Season 1822-23		1,564,638
1824: 30 April.	To Amount of Territorial Advances and Charges in England, &c., in the year 1823-24:		
	Officers pay	£. 199,431	
	Passage of military, and supplies to them on the voyage	41,539	
	Political freight and demorage, exclusive of amount charged upon exports	95,763	
	Political charges general, exclusive of advances recoverable in India	298,972	
	Payments at China and the Cape to military officers, His Majesty's Navy, &c.	2,228	
	Sundry expenses on account of St. Helena	2,988	
	Ditto - - - - P. W. Island	206	
	Retiring pay, pensions, &c. to King's troops	120,002	
	Territorial stores exported from England to India	395,276	
	Ditto - - ditto - - St. Helena	37,170	
	Ditto - - ditto - - Bencoolen	8,218	
	Ditto - - from China and the Cape to St. Helena	13,430	
	Off-reckoning funds	133,383	
	Carnatic fund	99,173	
	Advances to public institutions, &c, repayable in India	93,032	
	Bills drawn from St. Helena, discharged in England	43,564	
	Ditto - India, effects of deceased officers, &c.	44,932	
			1,629,307
	To Balance transferred from Account (No. 2), being the excess of payments for bills drawn for principal and interest of India debt beyond the amount of remittances realized to meet those bills		2,204,514
		£.	5,398,459

respect to Territorial and Political Payments made in England—*continued.*

1822–23.

			£.
1823: 30 April.	BY Balance transferred from Account (No. 2), being the excess of Territorial Remittances in 1822–23 above amount of Payments for Bills drawn for Interest of India Debt - - - - - - - - - - - - -		374,389
	By Balance of Advances made by the Territorial to the Commercial Department at Bengal - - - - - - - - -	£. 1,744,614	
	By - - ditto - - ditto - - Madras - - - - -	165,213	
	By - - ditto - - ditto - - Bombay - - - -	304,034	
	By - - ditto - - ditto - - St. Helena - - -	288	
	By - - ditto - - ditto - - Bencoolen - - -	43,087	
	By - - ditto - - ditto - - Prince of Wales Island -	1,226	
			2,258,462
	By Amount of unclaimed Prize Money received in England, applicable to Lord Clive's Fund - - - - - - - - - - - - -		3,404
	£.		2,636,255
	By Balance due to the Commercial Branch on 30 April 1823 - - - -		1,564,638
	£.		4,200,893

1823–24.

			£.
1824: 30 April.	By Balance of Advances made by the Territorial to the Commercial Department:		
	At Bengal - - - - - - - - - -	£. 1,957,929	
	Madras - - - - - - - - - - - -	147,046	
	Bombay - - - - - - - - - - - -	108,790	
	Bencoolen - - - - - - - - - - -	43,173	
	St. Helena - - - - - - - - - -	951	
			2,257,889
	By Amount of unclaimed Prize Money received in England, applicable to Lord Clive's Fund - - - - - - - - - - - - -		2,423
	£.		2,260,312
	By Balance due to the Commercial Branch, 30 April 1824 - - - - -		3,138,147
	£.		5,398,459

(*continued*)

No. 7. (I.)—Territorial Branch in Account with the Commercial Branch in

1824–25.

1824: 1 May.	TO Balance due to the Commercial Branch, under this Head, at the close of Season 1823–24		£. 3,138,147
1825: 30 April	To Amount of Territorial Advances and Charges in England, &c., in the year 1824–25:		
	Officers pay	£. 220,940	
	Passage of military, and supplies to them on the voyage	63,383	
	Political freight and demorage, exclusive of amount charged on exports	132,499	
	Political charges general, exclusive of advances recoverable in India	319,026	
	Payments at China and the Cape to military officers, His Majesty's Navy, &c.	1,905	
	Sundry expenses on account of St. Helena	5,190	
	Ditto - - - - - - P. W. Island	262	
	Retiring pay, pensions, &c. to King's troops	60,000	
	Demands of Pay-office General, in respect of King's troops serving in India	347,887	
	Tanjore debts, charges of commission	1,191	
	Territorial stores exported from England to India	414,181	
	Ditto - - - - ditto - - - St. Helena	55,910	
	Ditto - - - - ditto - - - P. W. Island	3,754	
	Ditto - - - - from China and the Cape to St. Helena	8,153	
	Ditto - - - - - - - - ditto - - - - Bengal	1,246	
	Off-reckoning funds	70,814	
	Carnatic fund	87,948	
	Advances to public institutions, &c. repayable in India	88,506	
	Bills drawn from St. Helena, discharged in England	44,443	
	Ditto - - Bencoolen - - ditto	1,200	
	Ditto - - India, effects of deceased officers, &c.	21,870	
			1,950,308
		£.	5,088,455

1825–26.

1825: 1 May	TO Balance due to the Commercial Branch, under this Head, at the close of Season 1824–25		£ 2,240,756
1826: 30 April.	To Amount of Territorial Advances and Charges in England, &c., in the year 1825–26:		
	Officers pay	£. 241,555	
	Passage of military, and supplies to them on the voyage	123,100	
	Political freight and demorage, exclusive of amount charged on exports	75,022	
	Political charges general, exclusive of advances recoverable in India	334,511	
	Payments at China and the Cape to military officers, His Majesty's Navy, &c.	3,075	
	Sundry expenses on account of St. Helena	6,351	
	Ditto - - - - - - P. W. Island, Singapore and Malacca	247	
	Retiring pay, pensions, &c. to King's troops	60,000	
	Demands of Pay-office General, in respect of King's troops serving in India	120,000	
	Tanjore debts, charges of commission	1,194	
	Civil establishments of India, absentee allowance	245	
	Territorial stores exported from England to India	740,728	
	Ditto - - - - ditto - - - St. Helena	53,136	
	Ditto - - - - ditto - - - P. W. Island, Singapore and Malacca	9,329	
	Ditto - - - - China and the Cape to St. Helena	12,799	
	Off-reckoning funds	114,279	
	Carnatic fund	91,126	
	Advances to public institutions, &c. repayable in India	118,664	
	Bills drawn from St. Helena, discharged in England	36,344	
	Ditto - India, effects of deceased officers, &c.	50,529	
			2,192,234
	To Claims allowed out of prize money applicable to Lord Clive's Fund		599
	To Claims of His Majesty's Government for cinnamon, delivered subsequently to the 30th April 1822, the Territorial Branch having received credit prior to that date for the whole quantity of cinnamon supplied under the contract		29,054
	To Balance transferred from the Account (No. 2), being the excess of payments for bills drawn for principal and Interest of India Debt, &c. beyond the amount of remittances realized to meet those bills		1,030,892
		£.	5,493,535

respect to Territorial and Political Payments made in England—*continued*.

- - - - - - - - - 1824-25.

			£.
1825: 30 April.	BY Balance transferred from Account (No. 2), being the excess of Territorial Remittances in 1824-25 beyond the amount of Payments for Bills drawn for Principal and Interest of India Debt, &c. - - - - - - - -		170,122
	By Balance of Advances made by the Territorial to the Commercial Department:		
	At Bengal - - - - - - - - -	£. 2,247,704	
	Madras - - - - - - - -	222,767	
	Bombay - - - - - - - -	144,266	
	St. Helena - - - - - - - -	781	
	Bencoolen - - - - - - - -	59,313	2,674,831
	By Amount of unclaimed Prize Money received in England, applicable to Lord Clive's Fund - - - - - - - - - - - -		2,746
	£.		2,847,699
	By Balance due to the Commercial Branch, 30 April 1825 - - - - -		2,240,756
	£.		5,088,455

- - - - - - - - 1825-26.

			£.
1826: 30 April	BY Balance of Advances made by the Territorial to the Commercial Department:		
	At Bengal - - - - - - - -	£. 2,062,441	
	Madras - - - - - - - - -	94,921	
	Bombay - - - - - - - - -	71,783	
	St. Helena - - - - - - - -	1,773	
	P. W. Island - - - - - - - -	24,643	2,255,561
	By Balance due to the Commercial Branch, 30 April 1826 - - - - - -		3,237,974
	£.		5,493,535

No. 7. (1.)—Territorial Branch in Account with the Commercial Branch in

1826–27. - - - - - - - - -

			£.
1826: 1 May.	TO Balance due to the Commercial Branch, under this Head, at the close of Season 1825–26 - - - - - - - - - - - - - - -		3,237,974
1827: 30 April.	To Amount of Territorial Advances and Charges in England, &c., in the year 1826–27:		
	Officers pay - - - - - - - - - - - - - -	£. 252,940	
	Passage of military, and supplies to them on the voyage - - - -	106,474	
	Political freight and demorage, exclusive of amount charged on exports	93,239	
	Political charges general, exclusive of advances recoverable in India -	336,263	
	Payments at China and the Cape to military officers, His Majesty's Navy, &c. - - - - - - - - - - - - -	3,702	
	Sundry expences on account of St. Helena - - - - -	4,939	
	Ditto - - ditto - - P. W. Island, Singapore and Malacca	1,559	
	Retiring pay, pensions, &c. to King's troops - - - - - -	60,000	
	Demands of the Pay-office General, in respect of King's troops serving in India - - - - - - - - - - - -	234,470	
	Tanjore debts, charges of the commission - - - - - -	1,561	
	Civil establishments of India, absentee allowance, and Bengal annuity fund - - - - - - - - - - - - - -	13,739	
	Territorial stores exported from England to India - - - - -	1,111,792	
	Ditto - - ditto - - St. Helena - - - -	46,835	
	Ditto - - ditto - - P. W. Island, Singapore and Malacca - -	9,500	
	Ditto - - from China and the Cape to India - -	2,833	
	Ditto - - - ditto - - - St. Helena -	10,166	
	Off-reckoning funds - - - - - - - - - - -	168,169	
	Carnatic fund - - - - - - - - - - - -	106,059	
	Advances to public institutions, &c., repayable in India - - - -	122,561	
	Bills drawn from St. Helena, discharged in England - - -	36,891	
	Ditto - - India, effects of deceased officers, &c. - - - -	77,494	
	Expense of naval force employed in India - - - - - -	44,749	
			2,845,935
	To Balance transferred from the Account (No. 2), being the excess of payments for bills of exchange drawn for principal and interest of India debt, &c., beyond the amount of remittances realized to meet those bills - - - - - -		411,247
		£.	6,495,156

respect to Territorial and Political Payments made in England—*continued.*

- - - - - - - - - 1826–27.

			£.
1827: 30 April.	BY Balance of Advances made by the Territorial to the Commercial Department:		
	At Bengal	£. 2,212,901	
	Madras	244,427	
	Bombay	117,129	
	St. Helena	1,427	
	P. W. Island	2,602	
			2,578,486
	By Amount of unclaimed Prize Money received in England, applicable to Lord Clive's Fund		3,352
		£.	2,581,838
	By Balance due to Commercial Branch, 30 April 1827		3,913,318
		£.	6,495,156

(*continued*)

No. 7. (1.)—Territorial Branch in Account with the Commercial Branch in

1827–28.

			£.
1827: 1 May.	TO Balance due to the Commercial Branch, under this Head, at close of Season 1826–27		3,913,318
	Deduct, Amount of sundry Adjustments to 30 April 1827, in the Territorial Charges paid in England operating in reduction of the Balance due to the Commercial Branch		39,640
			3,873,678
1828: 30 April.	To Amount of Territorial Charges and Advances in England, &c., in 1827–28:		
	Officers pay	£. 279,564	
	Passage of military, and supplies to them on the voyage	68,761	
	Political freight and demorage, exclusive of amount charged on exports	134,435	
	Political charges general, exclusive of advances recoverable in India	335,174	
	Payments at China and the Cape to military officers, His Majesty's Navy, &c.	619	
	Sundry expenses on account of St. Helena	12,614	
	Ditto - ditto - P. W. Island, Singapore and Malacca	1,268	
	Retiring pay, pensions, &c. to King's troops	60,000	
	Demands of the Pay-office General, in respect to ditto	211,452	
	Tanjore debts, charges of the commission	1,673	
	Civil establishments of India, absentee allowance and passage-money	29,876	
	Ditto - Annuity funds	7,866	
	Territorial stores exported from England to India	805,016	
	Ditto - ditto - St. Helena	44,372	
	Ditto - ditto - P. W. Island, &c.	3,064	
	Ditto - China and the Cape to India	1,387	
	Ditto - ditto - St. Helena	10,133	
	Off-reckoning funds	120,308	
	Carnatic fund	118,440	
	Advances to public institutions, &c., repayable in India	130,800	
	Bills drawn from St. Helena, discharged in England	49,382	
	Ditto - P. W. Island - ditto	40	
	Ditto - India, effects of deceased officers, &c.	49,008	
			2,475,252
	To Claims allowed out of Prize-Money, applicable to Lord Clive's Fund		125
	To Balance transferred from Account (No. 2), being the excess of payments for bills of exchange drawn for principal and interest of India debt, &c. beyond the amount of remittances realized to meet those bills		427,397
	To adjustment in the amount of Territorial Charges paid in England, arising from the amount of those charges not having been fully ascertained at the period of making up the annual account of receipts and payments for the year 1827–28		23,161
		£.	6,799,613

espect to Territorial and Political Payments made in England—*continued.*

1827-28.

			£.
1828: 30 April.	BY Balance of Advances made by the Territorial to the Commercial Department:		
	At Bengal - - - - - - - -	£. 2,608,032	
	Madras - - - - - - - - -	358,628	
	Bombay - - - - - - - - -	173,857	
	St. Helena - - - - - - - - -	2,541	
	P. W. Island - - - - - - - -	48	
			3,143,106
	By Balance due to the Commercial Branch, on 30 April 1828 - - - - -		3,656,507
		£.	6,799,613

(continued.)

No. 7. (1.)—Territorial Branch in Account with the Commercial Branch in

1828–29. - - - - - - - - -

1828: 1 May.	TO Balance due to the Commercial Branch, under this Head, at the close of the Season 1827–28 - - - - - - - - - - - -			£. 3,656,507
1829: 30 April.	To Amount of Territorial Charges and Advances in England, in 1828–29:			
	Officers pay - - - - - - - - - - - - -		£. 301,356	
	Passage of military, and supplies to them on the voyage - - -		72,730	
	Political freight and demorage, exclusive of amount charged on exports		106,663	
	Political charges general, exclusive of advances recoverable in India -		366,532	
	Sundry expenses on account of St. Helena - - - - - -		5,285	
	Ditto - - ditto - - P. W. Island, &c. - - - -		1,202	
	Retiring pay, pensions, &c. to King's troops - - - - - -		60,000	
	Demands of the Pay-office General, in respect to ditto - - -		354,801	
	Tanjore debts, charges of the commission - - - - - - -		1,705	
	Civil establishments of India; absentee allowance and passage-money -		36,369	
	Amount paid under the arrangement entered into with the government of Persia - - - - - - - - - - - - -		124,444	
	Civil establishments of India, annuity funds - - - - - -		14,555	
	Territorial stores exported from England to India - - - -		449,754	
	Ditto - - ditto - - St. Helena - - - -		49,986	
	Ditto - - ditto - - P. W. Island, &c. - -		3,834	
	Off-reckoning funds - - - - - - - - - - - -		86,716	
	Carnatic fund - - - - - - - - - - - -		94,683	
	Advances to public institutions, &c. repayable in India - - -		139,300	
	Bills drawn from St. Helena, discharged in England - - - - -		45,255	
	Ditto from India, effects of deceased officers, &c. - - - -		60,109	
			£. 2,375,179	
	Payments at China and the Cape to military officers, His Majesty's Navy, &c. - - - - - - - - -	£. 3,680		
	Territorial stores exported from China and Cape to India	11,050		
	Ditto - - - ditto - - St. Helena	11,284		
			26,014	
	£.		2,401,193	
	Deduct, Amount of sundry adjustments in Territorial Charges in England, operating in reduction of the above amount - - - -		547	
				2,400,646
	£.			6,057,153

East India House,
6 April 1832.

respect to Territorial and Political Payments made in England—*continued.*

1828–29.

			£.
1829: 30 April.	BY Amount of Unclaimed Prize Money received in England, applicable to Lord Clive's Fund		1,968
	By Balance transferred from Account (No. 2), being the excess of Territorial Remittances in 1828–29 beyond the amount of Payments for Bills drawn on account of Principal and Interest of India Debt, &c.		37,756
	By Balance of Advances made by the Territorial to the Commercial Department:		
	At Bengal	£. 2,599,097	
	Madras	262,778	
	Bombay	117,000	
	St. Helena	1,961	
	P. W. Island	12	2,980,848
		£.	3,020,572
	By Balance due to the Commercial Branch, on the 30th April 1829		3,036,581
		£.	6,057,153

Balance due to the Commercial Branch, on 30th April 1829, exclusive of interest brought down	£. 3,036,581
Add,	
Interest accrued on the above Account from 1814–15 to 1828–29, as taken credit for in the Account of the Company's Profits (No. 3.)	1,536,078
Amount expended by the Commerce, for articles intended for exportation in the Territorial Branch, not chargeable in the Account Current with the Territory (under the arrangement of 1814) until the period of their shipment, but remaining as an asset in the Territorial Branch	59,247
TOTAL Balance due to the Commercial Branch as above, as shown in the Account of the Company's Commercial Capital on 1 May 1829 (No. 2.)	£. 4,631,906

(Errors excepted.) (signed) *Thomas S. Cabell,*
Depy Acct Genl.

No. 7. (2.)—TERRITORIAL BRANCH of the AFFAIRS of the EAST INDIA COMPANY in Account of Interest on Indian Debt, &c., in each Year;

1814-15. - - - - - - - -

1815: 30 April.	TO Amount of Payments actually made on account of Bills of Exchange drawn for Interest on Indian Debt, 1814-15 - - - - - - - - - -	£. 834,022
	£.	834,022

1815-16. - - - - - - - -

1816: 30 April.	TO Amount of Payments actually made on account of Bills of Exchange drawn for Interest on Indian Debt, 1815-16 - - - - - - - - - -	£. 412,039
	£.	412,039

1816-17. - - - - - - - -

1817: 30 April.	TO Amount of Payments actually made on account of Bills of Exchange drawn for Interest on Indian Debt, 1816-17 - - - - - - - - - -	£. 270,031
	To Balance, being the excess of Territorial Remittances realized in the current year above the amount of Bills for Interest on Indian Debt discharged in the same period; transferred to the credit of the Account with the Territorial Branch (No. 1.) - - - - - - - - - - - -	234,035
	£.	504,066

with the COMMERCIAL BRANCH, in respect to Bills of Exchange drawn from *India*, on account from 1st May 1814 to 1st May 1829:

1814-15.

			£.
1815. 30 April:	BY Amount of Remittances realized in 1814-15 to meet Payments made per Contra:		
	Received for bills drawn in the Company's favour, for supplies furnished from Territorial funds in India - - - - - - - -	£. 142,756	
	Ditto for bills drawn by the Court on India - - - - - - -	7,891	
	Ditto of Government, on further account of the Company's claims on the Public	103,223	
	Sum passed to the credit of Government, in their Account with the Company; viz.		
	Net produce of spices sold in the Year - - - - - - - - -	154,521	
	Net produce of bullion received per Stirling Castle from Fort St. George - -	324,015	
	£.	732,406	
	Deduct,		
	Disbursements in England and China, on account of the Public, included in the Company's claims upon Government in the Territorial Department - -	74,639	
			657,767
	By Balance, being the excess of bills of exchange, on account of interest on Indian Debt discharged in England in the year, beyond the amount of Remittances realized to meet the payment of those bills; transferred to the debit of the Account with the Territorial Branch (No. 1.) - - - - - - - - - - - - - -		176,255
	£.		834,022

1815-16.

			£.
1816: 30 April.	BY Amount of Remittances realized in 1815-16 to meet Payments made per Contra:		
	Received for bills drawn in the Company's favour, for supplies furnished from Territorial funds in India - - - - - - - - -	£. 154,673	
	Ditto for bills drawn by the Court on India - - - - - - - -	520	
	Sum passed to the credit of Government, in their Account with the Company; viz.		
	Net produce of spices sold in the year - - - - - - - - - -	118,030	
	£.	273,223	
	Deduct,		
	Disbursements in England and China, on account of the Public, included in the Company's claims upon Government in the Territorial Department - -	152,941	
			120,282
	By Balance, being the excess of bills of exchange, on account of interest on Indian Debt discharged in England in the year, beyond the amount of Remittances realized to meet the payment of those bills; transferred to the debit of the Account with the Territorial Branch (No. 1.) - - - - - - - - - - - - - -		291,757
	£.		412,039

1816-17.

			£
1817: 30 April.	BY Amount of Remittances realized in 1816-17 to meet Payments made per Contra:		
	Received for bills drawn in the Company's favour, for supplies furnished from Territorial funds in India - - - - - - - - -	£. 123,484	
	Ditto for bills drawn by the Court on India - - - - - - - -	517	
	Ditto of Government, on further account of Company's claims on the Public -	387,145	
	Sum passed to the credit of Government, in their Account with the Company; viz.		
	Net produce of spices sold in the year - - - - - - - - -	26,932	
	£.	538,078	
	Deduct,		
	Disbursements in England and China, on account of the Public, included in the Company's claims upon Government in the Territorial Department - -	34,012	
			504,066

No. 7. (2.)—Territorial Branch in Account with the Commercial Branch, in respect

1817-18. - - - - - - - - -

		£.
1818: 30 April.	TO Amount of Payments actually made on account of Bills of Exchange drawn for Interest on Indian Debt, 1817-18 - - - - - - - - - -	396,076
	To Treasury Notes of the Indian governments, discharged in England by Bills of Exchange - - - - - - - - - - - - -	158,617
	£.	554,693

1818-19. - - - - - - - - -

		£.
1819: 30 April.	TO Amount of Payments actually made on account of Bills of Exchange drawn for Interest on Indian Debt, 1818-19 - - - - - - - - - -	611,431
	£.	611,431

1819-20. - - - - - - - - - -

		£.
1820: 30 April.	TO Amount of Payments actually made on account of Bills of Exchange drawn for Interest on Indian Debt, 1819-20 - - - - - - - - - -	355,514
	To Treasury Notes of the Bombay government, discharged in England by Bills of Exchange - - - - - - - - - - - - -	76,946
	£.	432,460

to Bills of Exchange drawn on account of Interest on Indian Debt, &c.—*continued.*

1817–18.

			£.
1818: 30 April.	BY Amount of Remittances realized in 1817–18 to meet Payments made per Contra:		
	Received for bills drawn in the Company's favour, for supplies furnished from Territorial funds in India	£. 71,113	
	Ditto for bills drawn by the Court on India	481	
	Sum passed to the credit of Government, in their Account with the Company; viz.		
	Net produce of spices sold in the year	110,616	
	Deduct,	£. 182,210	
	Disbursements in England and China, on account of the Public, included in the Company's claims upon government in the Territorial Department	26,596	
			155,614
	By Balance, being the excess of bills of exchange, on account of interest on Indian Debt discharged in England in the year, beyond the amount of Remittances realized to meet the payment of those bills; transferred to the debit of the Account with the Territorial Branch (No. 1.)		399,079
		£.	554,693

1818–19.

			£.
1819: 30 April.	BY Amount of Remittances realized in 1818–19 to meet Payments made per Contra:		
	Received for bills drawn in the Company's favour, for supplies furnished from Territorial funds in India	£. 162,464	
	Ditto for bills drawn by the Court on India	425	
	Sum passed to the credit of Government, in their Account with the Company; viz.		
	Net produce of spices sold in the year	77,432	
	Payment from the Dutch government, for bills drawn on them	198,182	
	Ditto from the Navy Board, for ships built for His Majesty's service	26,874	
	Deduct,	£. 465,377	
	Disbursements in England and China, on account of the Public, included in the Company's claims upon Government in the Territorial Department	16,569	
			448,808
	By Balance, being the excess of bills of exchange, on account of interest on Indian Debt discharged in England in the year, beyond the amount of Remittances realized to meet the payment of those bills; transferred to the debit of the Account with the Territorial Branch (No. 1.)		162,623
		£.	611,431

1819–20.

			£
1820: 30 April.	BY Amount of Remittances realized in 1819–20 to meet Payments made per Contra:		
	Received for bills drawn in the Company's favour, for supplies furnished from Territorial funds in India	£. 136,541	
	Ditto for bills drawn by the Court on India	1,010	
	Sum passed to the credit of Government, in their Account with the Company; viz.		
	Net produce of spices sold in the year	70,555	
	Payment from the Dutch government, for bills drawn on them	107,243	
	Ditto from the Navy Board, for ships built in India for His Majesty's service	40,275	
	Disbursements in England on account of the Public service, excess of credits to that Account	4,177	
			359,801
	By Balance, being the excess of bills of exchange, on account of interest on Indian Debt discharged in England in the year, beyond the amount of Remittances realized to meet the payment of those bills; transferred to the debit of the Account with the Territorial Branch (No. 1.)		72,659
		£.	432,460

(*continued*)

No. 7. (2.)—Territorial Branch in Account with the Commercial Branch, in respect

1820-21.

1821: 30 April.	TO Amount of Payments actually made on account of Bills of Exchange drawn for Interest on Indian Debt, 1820–21	£. 678,988
	To Treasury Notes of the Bombay government, discharged in England by Bills of Exchange	39,801
	£.	718,789

1821-22.

1822: 30 April.	TO Amount of Payments actually made on account of Bills of Exchange drawn for Interest on Indian Debt, 1821–22	£. 1,562,522
	To Balance, being the excess of Territorial Remittances realized in the current year above the amount of Bills for Interest on Indian Debt discharged in the same period; transferred to the credit of the Account with the Territorial Branch (No. 1.)	196,725
	£.	1,759,247

1822-23.

1823: 30 April.	TO Amount of Payments actually made on account of Bills of Exchange drawn for Interest on Indian Debt, 1822–23	£. 1,419,587
	To Balance, being the excess of Territorial Remittances realized in the current year above the amount of Bills for Interest on Indian Debt discharged in the same period; transferred to the credit of the Account with the Territorial Branch (No. 1.)	374,389
		1,793,976

to Bills of Exchange drawn on account of Interest on Indian Debt, &c.—*continued.*

1820-21.

1821: 30 April.	BY Amount of Remittances realized in 1820-21 to meet Payments made per Contra:		£.
	Received for bills drawn in the Company's favour, for supplies furnished from Territorial funds in India	£. 200,561	
	Ditto for bills remitted from Holland, received in discharge of bills drawn on the government of the Netherlands	42,086	
	Ditto for bills drawn by the Court on India	7,728	
	Ditto of the Congregation de Propagandâ Fide, on account of advances made to missionaries in India	200	
	Sum passed to the credit of Government in their Account with the Company; viz.		
	Net Produce of spices sold in the year	55,403	
	Deduct,	£. 305,978	
	Disbursements in England and China, on account of the Public, included in the Company's claim upon Government in the Territorial Department	3,994	
			301,984
	By Balance, being the excess of Bills of Exchange, on account of Interest on Indian Debt discharged in England in the year, beyond the amount of Remittances realized to meet the payment of those Bills, transferred to the debit of the Account with the Territorial Branch (No. 1.)		416,805
		£.	718,789

1821-22.

1822: 30 April.	BY Amount of Remittances realized in 1821-22 to meet Payments made per Contra:		£.
	Received for bills drawn in the Company's favour for supplies furnished from Territorial funds in India	£. 130,058	
	Sum passed to the credit of Government, in their Account with the Company; viz.		
	Net produce of spices sold in the year	20,542	
	Received of Government, on account of sums advanced to His Majesty's land forces at St. Helena	117,236	
	Amount directed to be applied by the Bengal government, under the Court's Orders of 29th June 1821, to the redemption of Indian Debt, as a mode of remittance of equal amount, to meet interest bills paid by means of surplus Commercial profits	1,500,000	
	Deduct,	£. 1,767,836	
	Disbursements in England, on account of the Public, included in the Company's claims upon Government in the Territorial Department	8,589	
			1,759,247

1822-23.

1823: 30 April.	BY Amount of Remittances realized in 1822-23 to meet Payments made per Contra:		£.
	Received for Bills drawn in the Company's favour, for supplies furnished from Territorial funds in India	£. 148,365	
	Produce of Molucca spices sold in the Year	22,777	
	Produce of bullion received from India	1,623,958	
	Deduct,	£. 1,795,100	
	Disbursements in England on account of the Public, included in the Company's claims upon Government in the Territorial Department	1,124	
			1,793,976

No. 7. (2.)—Territorial Branch in Account with the Commercial Branch, in respect

1823-24. - - - - - - - - -

			£.
1824: 30 April.	TO Amount of Payments actually made on account of Bills of Exchange drawn for Interest on Indian Debt, 1823-24 - - - - - - - - - - - - - -		620,132
	To Amount of Bills drawn for Principal of Indian Debt, discharged in England, in 1823-24, in excess of the Amount agreed to be discharged from Surplus Commercial Profits:		
	Total amount of principal of bills discharged as above - - - £.	2,965,333	
	Deduct, amount agreed to be discharged from surplus commercial profits -	1,396,842	
			1,568,491
	To Amount of sundry Payments in England, to be deducted from Funds realized, per Contra; viz.		
	Charges, on account of the importation of bullion in 1822-23, on the Territorial account - - - - - - - - - - - - - - £.	1,459	
	Freight of stores, &c., chargeable to His Majesty's Government - - -	45	
	Payments to His Majesty's Government, on account of spices imported from the Moluccas - - - - - - - - - - - - -	112,303	
			113,807
	£.		2,302,430

1824-25. - - - - - - - - -

			£.
1825: 30 April.	TO Amount of Payments actually made on account of Bills of Exchange drawn for Interest on Indian Debt, 1824-25 - - - - - - - - - - - - - - -		421,138
	To Amount of Bills drawn for Principal of Indian Debt, discharged in England, 1824-25 -		415,470
	To Amount of sundry Payments in England, to be deducted from Funds realized, per Contra:		
	Freight of stores, &c., chargeable to His Majesty's Government - - - £.	2,132	
	Payments to His Majesty's Government, on account of proceeds of spices from the Moluccas - - - - - - - - - - - - -	69,438	
			71,570
	£.		908,178
	To Balance, being the excess of Territorial Remittances realized in the current year above the amount of bills for principal and interest on Indian Debt, &c., discharged in the same period; transferred to the credit of the Account with the Territorial Branch (No. 1.) -		170,122
	£.		1,078,300

1825-26. - - - - - - - - -

			£.
1826: 30 April.	TO Amount of Payments actually made on account of Bills of Exchange drawn for Interest on Indian Debt, 1825-26 - - - - - - - - - - - - - - -		430,039
	To Amount of Bills drawn for Principal of Indian Debt, discharged in England, in 1825-26		576,718
	To Amount of Bills drawn for Cash received into the Indian Treasuries under Advertisements of the Governments, discharged in England in 1825-26 - - - - - -		100,428
	£.		1,107,18
	To Amount of sundry Payments in England, to be deducted from Funds realized, per Contra:		
	Charges on importations of bullion in former years, on the Territorial Account - - - - - - - - - - - - - - -	£. 2,988	
	Freight of stores, &c., chargeable to His Majesty's Government - - -	1,618	
	Payments to His Majesty's Government, on account of proceeds of the Molucca spices, accrued both in India and in England - - - -	110,973	
			115,579
	£.		1,222,76

to Bills of Exchange drawn on account of Interest on Indian Debt, &c.—*continued.*

- - - - - - - - - - 1823-24.

			£.
1824: 30 April.	BY Amount of Remittances realized in 1823-24 to meet Payments made per Contra:		
	Received for bills drawn in the Company's favour, for supplies furnished from Territorial funds in India - - - - - - - - - - - - -	£. 57,046	
	Ditto, for bills drawn by the Court on India - - - - - - - - -	7,810	
	Produce of Molucca spices sold in the year - - - - - - - - -	33,060	
			97,916
	By Balance, being the excess of payments for bills drawn for principal and interest on Indian Debt, &c. beyond the amount of Remittances realized to meet those bills: transferred to the debit of the Account with the Territorial Branch (No. 1.) - - - - - - -		2,204,514
		£.	2,302,430

- - - - - - - - - - 1824-25.

			£.
1825: 30 April.	BY Amount of Remittances realized in 1824-25 to meet Payments made per Contra:		
	Received for bills drawn in the Company's favour, for supplies furnished from Territorial funds in India - - - - - - - - - - - - -	£. 38,325	
	Ditto, for bills drawn by the Court on India - - - - - - - - -	1,820	
	Produce of Molucca spices sold in the year - - - - - - - - -	48,992	
	Ditto of Bullion received from India - - - - - - - - - -	989,163	
		£.	1,078,300

- - - - - - - - - - 1825-26.

			£.
1826: 30 April.	BY Amount of Remittances realized in 1825-26 to meet Payments made per Contra:		
	Received for bills drawn in the Company's favour, for supplies furnished from the Territorial funds in India - - - - - - - - - - - - -	£. 132,717	
	Ditto, for bills drawn by the Court on India - - - - - - - -	1,570	
	Produce of Molucca spices sold in the year - - - - - - - - -	53,871	
	Received of His Majesty's Government, on account of expenses at St. Helena, subsequently to 30th April 1822 - - - - - - - - - -	3,711	191,869
	By Balance, being excess of payments for bills drawn for principal and interest on Indian Debt, &c. beyond the amount of Remittances realized to meet those bills; transferred to the debit of the Account with the Territorial Branch (No. 1.) - - - - - - -		1,030,892
		£.	1,222,761

(*continued*)

No. 7. (2.)— Territorial Branch in Account with the Commercial Branch, in respect

1826-27.

			£.
1827: 30 April.	TO Amount of Payments actually made on account of Bills of Exchange drawn for Interest on Indian Debt, 1826-27		423,290
	To Amount of Bills drawn for Principal of India Debt, discharged in England in 1826-27, beyond the amount agreed to be discharged from Surplus Profits		79,518
	To Amount of Bills drawn for Cash received into the Indian Treasuries under Advertisements of the Governments, discharged in England in 1826-27		1,449
		£.	504,257
	To Amount of sundry Payments in England, to be deducted from Funds realized, per Contra:		
	Charges on importations of bullion in former years on the Territorial Account	£. 620	
	Freight of stores, &c., chargeable to Government	3,761	
			4,381
		£.	508,638

1827-28.

			£.
1828: 30 April.	TO Amount of Payments actually made on account of Bills of Exchange drawn for Interest on Indian debt in 1827-28		522,438
	To Amount of Bills drawn for Principal of Indian Debt, discharged in England in 1827-28, beyond the amount agreed to be defrayed from Surplus Profits		5,701
		£.	528,139
	To Amount of sundry Payments in England, to be deducted from Funds realized per Contra:		
	Freight of stores, &c., chargeable to His Majesty's Government		5,162
		£.	533,301

1828-29.

			£.
1829. 30 April.	TO Amount of Payments actually made on account of Bills of Exchange drawn for Interest on Indian Debt in 1828-29		640,570
	To ditto, for Principal of Indian Debt, beyond the amount agreed to be defrayed from Surplus Profits		3,470
	To Amount of sundry Payments in England, &c., to be deducted from Funds realized per Contra:		
	Freight of stores, &c., chargeable to His Majesty's Government	£. 3,309	
	Loan to His Majesty's Government at the Cape of Good Hope, transferred for adjustment in the general Government Account	18,203	
			21,512
		£.	665,552
	To Balance, being the excess of Territorial Remittances received in the current year above the amount of bills for principal and interest of Indian Debt, &c., discharged in the same period; transferred to the credit of the Account with the Territorial Branch (No. 1.)		37,756
		£.	703,308

East India House,
6 April 1832.

to Bills of Exchange drawn on account of Interest on Indian Debt, &c.—*continued.*

1826-27.

			£.
1827: 30 April.	BY Amount of Remittances realized in 1826-27 to meet Payments made per Contra:		
	Received for bills drawn in the Company's favour, for supplies furnished from Territorial funds in India	£. 22,891	
	Received for bills drawn by the Court on India	1,770	
	Produce of Molucca spices sold in the year	1,105	
	Received of His Majesty's Government, in repayment of advances in India, not covered by bills of exchange	71,625	
			97,391
	By Balance, being excess of payments for bills drawn for principal and interest on Indian Debt, &c., beyond the amount of Remittanees realized to meet those bills; transferred to the debit of the Account with the Territorial Branch (No. 1.)		411,247
		£.	508,638

1827-28.

			£.
1828: 30 April.	BY Amount of Remittances realized in 1827-28 to meet Payments made per Contra:		
	Received for bills drawn by the Court on India	£. 2,252	
	Received for bills drawn in the Company's favour, for supplies furnished from the Territorial funds in India	103,652	
			105,904
	BY Balance, being excess of payments for bills drawn for principal and interest on Indian Debt, &c., beyond the amount of Remittances realized to meet those bills: transferred to the debit of the Account with the Territorial Branch (No. 1.)		427,397
		£.	533,301

1828-29.

		£.
1829: 30 April.	BY Amount of Remittances realized in England in 1828-29, to meet Payments made per Contra:	
	Received for bills drawn by the Court on India	3,285
	Received for bills drawn in the Company's favour, for supplies furnished from the Territorial Funds in India	61,728
	Amount received of His Majesty's Government, in repayment of advances in India, not covered by bills of exchange	8,597
	Produce of bullion received from India on the Territorial and Political Account	629,698
	£.	703,308

(Errors excepted.)

(signed) *Thos. S. Cubell,*
Dep^{y} Acc^{t} Gen^{l}.

(Appendix to No. 7.) - - - - - - - -

ADVANCES made by the TERRITORIAL and COMMERCIAL BRANCHES to each other in *India*; being the between the Territorial and Commercial

BENGAL. - - - - - - - - - - - -

ADVANCES by the TERRITORIAL to the COMMERCIAL BRANCH. - - - -

—	Advances from the General and Revenue Treasuries for Provision of Investment for Europe and China, and for Payment of Commercial Charges, including Drafts of the Supracargoes.	Indian Customs chargeable upon the Company's Trade.	Advances and Payments to Commanders and Officers of Company's Trading Ships.	Import and Export Goods, Consignments from other Presidencies, made over to the Commercial Department.	Territorial Stores transferred to the Commercial Department.	Discount, allowed to Purchasers at Import Sales 1814–15 to 1817–18 inclusive, charged in those Years to the Territorial Branch.	Stationery supplied the Commercial Offices.	Saltpetre transferred from the Allahabad Gunpowder Manufactory to the Refinery at Ishapore, for eventual Shipment to England.
Season:	*S Rs* *a.* *p*	*S.Rs* *a.* *p.*	*S.Rs* *a.* *p*	*S Rs.* *a.* *p*	*S.Rs.* *a.* *p.*	*S.Rs* *a.* *p.*	*S Rs.* *a.* *p.*	*S.Rs.* *a.* *p.*
1814-15	1,01,59,957 10 7	5,34,609 11 4	1,03,334 5 2	- - -	- - -	- - -	- - -	- - -
1815-16	1,31,83,690 7 10	1,65,563 6 –	1,20,357 4 11	3,36,629 11 9	- - -	- - -	- - -	- - -
1816-17	1,06,20,325 5 –	1,95,663 10 –	95,676 12 3	2,69,432 10 –	- - -	- - -	- - -	- - -
1817-18	1,24,43,229 11 10	2,24,885 13 2	1,38,614 13 8	4,54,289 5 5	- - -	- - -	- - -	- - -
1818-19	92,92,673 6 5	1,65,704 4 11	1,00,511 9 9	20,408 6 8	- - -	- - -	- - -	- - -
1819-20	1,61,41,889 5 2	2,93,700 13 3	72,808 1 3	53,164 10 3	- - -	- - -	- - -	- - -
1820-21	1,57,85,741 6 –	2,82,810 4 10	19,596 3 8	61,890 13 8	9,082 1 5	66,887 2 4	- - -	- - -
1821-22	1,64,70,156 8 6	2,58,912 4 6	58,346 9 6	35,884 11 5	10,446 6 5	- - -	- - -	- - -
1822-23	1,78,99,717 6 11	2,59,858 2 1	25,961 9 7	57,092 4 4	4,374 4 6	- - -	- - -	- - -
1823-24	1,96,70,888 13 5	1,34,260 13 5	9,215 8 8	76,885 12 9	1,134 14 11	- - -	- - -	- - -
1824-25	2,13,61,217 10 –	2,24,564 12 3	10,853 12 2	8,746 12 6	14,209 7 3	- - -	- - -	- - -
1825-26	1,80,45,968 13 1	2,10,935 1 4	19,138 8 –	1,91,871 9 1	7,289 14 –	- - -	- - -	- - -
1826-27	1,96,44,369 11 3	2,45,765 14 9	31,010 2 6	- - -	588 5 3	- - -	5,770 7 3	- - -
1827-28	2,24,99,242 2 1	2,02 380 10 7	1,58,944 4 9	- - -	1,74,690 – 10	- - -	5,079 9 7	- - -
1828-29	2,27,47,396 9 7	2,63,220 2 8	88,785 – 8	- - -	16,883 4 1	- - -	5,817 9 7	96,707 11 4
TOTALS	24,59,66,464 15 8	36,62,835 13 1	10,53,154 10 6	15,66,296 11 10	2,38,698 10 8	66,887 2 4	16,667 10 5	96,707 11 4

ADVANCES by the COMMERCIAL to the TERRITORIAL BRANCH. - - - -

—	Payments into the General Treasury by the Import Warehousekeeper on account of the Proceeds of Sales.	Payments into the General Treasury by Commanders of Company's Trading Ships, for which Certificates on the Court have been granted to them payable in England.	Export Goods supplied for Territorial Services, and for Consignment to other Presidencies.	Import Goods supplied for Territorial Services, and for Consignment to other Preisdencies.	Valuation of Commercial Buildings appropriated to the Territorial Branch.	Loss on Woollens provided for the Mauritius Government chargeable to His Majesty's Government.	Amount Sale of Treasure to the Territorial Branch received from England on the Commercial Account.	Charges on Spices from Moluccas sold at Calcutta.
Season.	*S Rs.* *a.* *p*	*S Rs.* *a.* *p.*	*S Rs* *a.* *p.*	*S Rs.* *s.* *p.*	*S.Rs.* *a.* *p*	*S.Rs.* *a.* *p*	*S Rs.* *a.* *p.*	*S.Rs.* *a.* *p*
1814-15	17,16,900 – –	- - -	3,19,214 10 5	14,22,500 7 3	- - -	- - -	- - -	- - -
1815-16	24,52,700 – –	- - -	5,12,598 3 8	7,71,158 10 11	12,582 1 10	- - -	- - -	- - -
1816-17	19,87,557 14 11	- - -	4,92,874 8 3	16,23,549 15 2	- - -	- - -	- - -	- - -
1817-18	11,18,500 – –	- - -	6,15,452 3 8	9,22,269 10 6	- - -	- - -	9,51,130 5 4	- - -
1818-19	23,12,974 3 5	- - -	6,08,596 4 6	6,66,903 1 9	- - -	- - -	9,28,571 5 8	- - -
1819-20	18,41,304 – 2	20,000 – –	3,42,170 5 7	10,19,851 14 11	12,000 – –	- - -	- - -	1,07,338 13 2
1820-21	18,62,463 9 8	- - -	7,83,745 12 –	1,85,928 2 7	41,097 14 11	- - -	- - -	- - -
1821-22	27,96,570 9 10	29,314 17 8	8,81,458 12 4	52,745 8 4	8,645 4 5	- - -	- - -	- - -
1822-23	22,75,326 4 3	74,103 7 2	5,08,178 11 10	47,406 10 3	- - -	13,729 11 6	- - -	- - -
1823-24	24,85,214 12 –	- - -	2,48,664 10 3	1,06,386 – 8	- - -	- - -	- - -	- - -
1824-25	14,69,861 – 4	- - -	2,38,849 6 3	82,654 5 4	- - -	- - -	- - -	- - -
1825-26	1,55,515 1 2	- - -	2,08,240 14 11	27,733 1 1	- - -	- - -	- - -	- - -
1826-27	1,41,937 3 10	- - -	1,93,747 15 2	1,398 6 –	- - -	- - -	- - -	- - -
1827-28	1,96,816 2 6	- - -	1,96,884 4 9	1,097 6 5	- - -	- - -	- - -	- - -
1828-29	2,59,000 – –	- - -	76,125 1 11	2,296 4 3	- - -	- - -	- - -	- - -
Totals -	2,30,72,640 14 1	1,23,418 8 10	62,26,801 13 6	69,33,879 9 5	74,325 5 2	13,729 11 6	18,79,701 11 –	1,07,338 13 2

- - - - - - - (Appendix to No. 7.)

Detail of the Particulars which produce the Credits inserted in each Year in the Division of the Account Branches, which is marked No. 1.

- - - - - - - - - - - - - BENGAL.

- - - - - ADVANCES by the TERRITORIAL to the COMMERCIAL BRANCH.

Naval Stores transferred to the Import and Export Warehouses for Sale and Issue, and the Consignment of the Season, deposited in Import Warehouse.	Payments on account of the Island of Ceylon, chargeable to the Debit of the Cinnamon Contract.	Proceeds of Spices from the Moluccas sold at Calcutta, realised in Commercial Department.	Advances by the Marine Paymaster on account of Freight of Goods consigned to the Cape	Received at the Import Warehouse for the Sale of Presents.	Saltpetre, the produce of Nemuck Sar Mehal, transferred to the Commercial Department.	Balance of Miscellaneous Debits and Credits, between the Two Branches	TOTAL Advanced, in Indian Currency	AMOUNT in Sterling, at the established rates of Conversion.
S.Rs. a. p.	*S Rs. a. p*	*S.Rs. a. p.*	*S Rs. a p.*	*S Rs. a. p.*	*S Rs a. p.*	*S.Rs. a. p.*	*S Rs a. p.*	£.
2,39,903 1 10	41,629 5 5	- - -	40,943 – 6	- -	- - -	- - -	1,11,20,377 2 10	1,289,964
4,61,395 – 6	- - -	- - -	2,724 2 8	72,136 5 8	- - -	- - -	1,43,42,496 7 4	1,663,730
1,89,648 1 10	- - -	2,84,504 14 1	- - -	- -	- - -	- - -	1,16,55,251 5 2	1,352,009
2,625 14 4	- - -	6,57,891 14 10	- - -	- -	- - -	- - -	1,39,21,537 9 3	1,614,898
1,15,723 9 4	- - -	2,80,594 11 7	- - -	- -	- - -	- - -	99,75,616 – 8	1,157,171
1,46,798 – –	- - -	- - -	- - -	- -	2,48,042 13 6	18,068 7 3	1,69,74,472 2 8	1,969,039
- - -	- - -	- - -	- - -	- -	- - -	- - -	1,62,26,007 15 11	1,882,217
- - -	- - -	- - -	- - -	- -	- - -	12,226 4 11	1,68,45,972 13 3	1,954,133
- - -	- - -	- - -	- - -	- -	- - -	7,007 7 1	1,82,54,011 2 6	2,117,465
- - -	- - -	- - -	- - -	- -	- - -	(a)72,103 2 10	1,99,64,489 2 –	2,315,881
- - -	- - -	- - -	- - -	- -	- - -	- - -	2,16,19,592 6 2	2,507,873
- - -	- - -	- - -	- - -	- -	- - -	- - -	1,84,75,203 13 6	2,143,124
- - -	- - -	- - -	- - -	- -	- - -	12,449 6 7	1,99,39,953 15 7	2,313,035
- - -	- - -	- - -	- - -	- -	- - -	(b)38,611 3 2	2,30,78,947 15 –	2,677,158
- - -	- - -	- - -	- - -	- -	- - -	16,430 4 4	2,32,35,240 10 3	2,695,288
11,56,093 11 10	41,629 5 5	12,22,991 8 6	43,667 3 2	72,136 5 8	2,48,042 13 6	1,76,896 4 2	25,56,29,170 10 1	29,652,985

(a) Includes an amount of £. 72,103. 2. 10. Sale of Presents. (b) Includes an adjustment of £. 43,412. 6. 9. Sale of Presents.

- - - - ADVANCES by the COMMERCIAL to the TERRITORIAL BRANCH.

Produce of Export Sales paid into the General Treasury by Export Warehousekeeper.	Surplus Commission, Salaries to Residents, and Absentee Allowances.	Sale Produce of Spices received from Amboyna, paid into General Treasury by Export Warehousekeeper.	Repayment of Commercial Advances, Cash advanced Opium Agents, Payments into General and Revenue Treasuries by Collectors, &c.	Difference of Exchange, &c.	Balance of Miscellaneous Debits and Credits between the Two Branches	TOTAL Advanced, in Indian Currency.	AMOUNT in Sterling at the Established Rates of Conversion.
S Rs. a. p	*S Rs. a. p*	*S.Rs. a. p.*	*S.Rs. a. p.*	*S.Rs. a. p.*	*S.Rs. a. p*	*S.Rs. a. p.*	£. s. d.
1,50,898 9 5	6,916 1 9	- - -	- - -	2,141 13 –	11,318 14 10	36,29,890 10 8	421,067 – –
1,01,500 – –	1,901 4 8	- - -	- - -	- - -	22,434 3 7	38,74,874 8 8	449,485 –
4,06,572 2 4	19,734 4 7	- - -	- - -	- - -	33,956 14 10	45,64,245 12 1	529,453 – –
7,66,529 10 11	32,848 11 7	- - -	- - -	- - -	13,603 15 1	44,20,334 9 1	512,759 – –
66,916 4 –	16,279 13 1	2,76,177 15 8	- - -	1,622 2 11	2,596 – 1	48,80,637 3 1	566,154 – –
1,14,682 10 –	1,06,402 8 8	- - -	- - -	- - -	- - -	35,63,700 4 6	413,389 – –
1,23,935 11 3	9,349 1 11	- - -	- - -	- - -	5,225 14 7	30,11,746 2 11	349,363 – –
70,408 2 –	46,642 2 5	- - -	25,000 – –	- - -	- - -	39,10,785 9 –	453,651 – –
1,96,113 2 3	98,162 15 4	- - -	- - -	1,210 3 6	- - -	32,14,231 2 1	372,851 – –
56,040 3 10	73,459 5 –	- - -	1,15,476 5 7	554 6 11	- - -	30,85,795 12 3	357,952 – –
3,38,962 5 11	53,602 11 4	- - -	45,825 11 5	4,033 12 –	9,048 8 2	22,42,837 12 9	260,169 – –
1,80,314 6 10	78,177 6 –	- - -	3,967 8 6	10,034 13 7	31,564 2 –	6,95,547 6 1	80,683 – –
2,22,717 10 4	2,64,721 7 10	- - -	34,126 7 9	4,578 – 4	- - -	8,63,227 7 3	100,134 – –
1,41,019 9 7	21,951 6 2	- - -	35,772 6 1	2,372 8 –	- - -	5,95,913 11 6	69,126 – –
2,75,722 9 2	2,00,738 4 –	- - -	12,853 13 8	2,494 9 2	- - -	8,29,230 10 2	96,191 – –
32,12,283 1 10	10,30,887 14 4	2,76,177 15 8	2,73,022 5 –	29,042 5 5	1,29,748 9 2	4,33,82,998 10 1	5,032,247 – –
BALANCE advanced at Bengal from the Territorial to the Commercial Department, 1814-15 to 1828-29 - - -						21,22,46,172 – –	24,620,558 – –
						25,56,29,170 10 1	29,652,985 – –

(Appendix to No. 7.)—Advances made by the Territorial and

MADRAS. - - - - - - - - - - -

ADVANCES by the TERRITORIAL to the COMMERCIAL BRANCH. - - - -

—	Advances from the General & Revenue Treasuries for Provision of Investment for Europe and China, and for Payment of Commercial Charges, &c. including Drafts of the Supracargoes.			Indian Customs chargeable upon the Company's Trade.			Advances and Payments to Commanders and Officers of Company's Trading Ships.			Import and Export Goods, Consignments from other Presidencies, made over to the Commercial Department.			Territorial Stores transferred to the Commercial Department.			Value of Cinnamon delivered for Consignment to England, on the Commercial Account, paid for in the Territorial Department.			Sandal Wood provided by Revenue Collectors, &c.		
Season.	*Pags.*	*f.*	*c.*	*Pags.*	*f.*	*c.*	*Pags.*	*f.*	*c.*	*Pags.*	*f.*	*c.*	*Pags.*	*f.*	*c.*	*Pags.*	*f.*	*c.*	*Pags.*	*f.*	*c*
1814-15 -	7,57,872	3	5	74,951	7	41	46,882	36	59	3,524	9	79	-	-	-	-	-	-	63,767	6	19
1815-16 -	9,81,928	29	28	33,630	42	01	59,839	24	43	16,256	25	38	-	-	-	-	-	-	-	-	-
1816-17 -	10,63,110	2	14	43,873	3	19	48,503	21	63	42,416	33	19	-	-	-	1,27,434	37	77	41,308	5	63
1817-18 -	9,99,676	3	51	36,104	18	20	47,028	8	18	67,136	44	45	-	-	-	1,68,695	28	10	52,029	25	77
Pags.	38,02,586	38	18	1,88,559	26	1	2,02,254	1	23	1,29,334	23	21	-	-	-	2,96,130	21	7	1,57,104	37	69
at 3½ Rs per Pag. *M.Rs.*	1,33,09,053	15	6	6,59,958	8	5	7,07,889	1	6	4,52,670	12	11	-	-	-	10,36,456	10	2	5,49,866	15	-
	M Rs.	*a.*	*p.*	*M.Rs.*	*a.*	*p.*	*M.Rs.*	*a.*	*p.*	*M.Rs.*	*a.*	*p.*	*M.Rs.*	*a.*	*p.*	*M.Rs.*	*a.*	*p.*	*M.Rs.*	*a*	*p*
1818-19 -	29,52,466	7	5	70,897	5	9	1,72,327	8	-	1,06,122	9	5	-	-	-	7,05,163	9	6	7,616	-	-
1819-20 -	22,62,569	1	10	72,462	7	6	1,55,812	2	5	43,433	12	10	-	-	-	2,93,778	8	2	2,15,805	9	7
1820-21 -	33,27,027	7	8	71,312	15	10	1,13,667	1	11	1,45,326	10	11	-	-	-	4,13,424	7	9	1,18,260	6	5
1821-22 -	18,95,771	7	4	36,945	6	6	1,45,004	13	1	43,462	10	9	-	-	-	3,44,690	12	7	1,33,000	-	-
1822-23 -	18,31,699	12	1	57,286	3	-	1,10,150	9	1	20,603	15	6	-	-	-	-	-	-	1,27,548	10	-
1823-24 -	17,09,861	8	7	48,439	4	4	-	-	-	12,131	13	4	-	-	-	-	-	-	-	-	-
1824-25 -	23,02,600	9	2	58,969	15	-	-	-	-	44,150	9	5	-	-	-	-	-	-	11,780	-	-
1825-26 -	12,71,494	5	4	57,621	8	-	-	-	-	19,863	5	6	-	-	-	-	-	-	-	-	-
1826-27 -	22,07,453	3	2	42,187	8	9	-	-	-	9,715	5	4	-	-	-	-	-	-	-	-	-
1827-28 -	31,19,383	12	-	56,884	4	9	-	-	-	6,766	-	-	-	-	-	-	-	-	96,009	8	1
1828-29 -	22,69,474	11	4	91,942	1	6	-	-	-	13,358	-	-	7,064	-	6	-	-	-	-	-	-
M.Rs.	3,84,58,856	5	5	13,24,907	9	4	14,04,851	4	-	9,17,605	9	11	7,064	-	6	27,93,514	-	2	12,59,887	1	1

ADVANCES by the COMMERCIAL to the TERRITORIAL BRANCH. - - - - -

—	Payments into the General Treasury by the Import Warehousekeeper, on account of the Proceeds of Sales.			Export Goods supplied for Territorial Services, and for Consignment to other Presidencies.			Import Goods supplied for Territorial Services, and for Consignment to other Presidencies.			Valuation of Commercial Buildings, appropriated to the Territorial Branch.			Import Goods sold at Ajengo and Quilon, realized in the Treasury of the Resident at Travancore.			Medicines consigned from England on the Commercial Account, transferred to Territorial Department.			Marine Stores transferred from the Import Warehouse, to the Custody of Master Attendant, under Court's Despatch, 16 Mar. 1827.			Proportion of Expenses of Board of Trade, Salaries, &c.		
Season:	*Pags.*	*f.*	*c.*	*Pags.*	*f.*	*c.*	*Pags.*	*f.*	*c.*	*Pags.*	*f.*	*c.*	*Pags.*	*f.*	*c.*	*Pags.*	*f.*	*c.*	*Pags.*	*f.*	*c.*	*Pag.*	*f.*	*c.*
1814-15	82,620	10	68	41,648	35	33	3,25,151	34	50	-	-	-	11,482	31	45	-	-	-	-	-	-	-	-	-
1815-16	93,252	37	40	34,998	16	57	1,37,742	8	35	-	-	-	2,369	12	69	-	-	-	-	-	-	-	-	-
1816-17	38,384	44	36	8,694	41	26	2,31,325	39	32	-	-	-	1,164	36	53	-	-	-	-	-	-	-	-	-
1817-18	43,843	35	44	44,517	-	45	74,459	18	71	-	-	-	1,439	22	65	-	-	-	-	-	-	-	-	-
Pags.	2,58,101	38	28	1,29,859	4	1	7,68,679	11	28	-	-	-	16,456	13	72	-	-	-	-	-	-	-	-	-
	M.Rs	*a.*	*p.*																					
at 3½ Rs. per Pag.	9,03,356	7	7	4,54,596	13	-	26,90,377	6	1	-	-	-	57,597	1	3	-	-	-	-	-	-	-	-	-
	M.Rs.	*a.*	*p.*	*M.Rs.*	*a.*	*p*	*M.Rs.*	*a.*	*p*	*M.Rs.*	*a.*	*p.*	*M.Rs.*	*a*	*p*	*M.Rs.*	*a.*	*p.*	*M Rs.*	*a.*	*p.*	*M.Rs.*	*a.*	*p*
1818-19	113,705	-	-	1,04,627	8	2	1,39,945	1	7	-	-	-	24,062	15	-	-	-	-	-	-	-	31,594	3	4
1819-20	59,500	-	-	4,10,539	11	2	1,47,945	2	8	-	-	-	19,282	12	1	-	-	-	-	-	-	27,599	13	6
1820-21	21,000	-	-	10,50,929	2	10	3,84,532	1	5	4,876	10	7	10,524	13	3	-	-	-	-	-	-	21,103	1	6
1821-22	108,320	-	11	1,67,298	6	5	2,22,703	13	1	-	-	-	17,261	8	9	-	-	-	-	-	-	-	-	-
1822-23	195,075	9	3	1,47,500	4	11	3,22,526	14	1	24,477	14	7	-	-	-	-	-	-	-	-	-	-	-	-
1823-24	188,187	8	-	1,21,512	10	5	1,50,319	-	4	-	-	-	-	-	-	1,268	1	6	-	-	-	-	-	-
1824-25	140,825	15	10	52,308	-	8	1,26,139	8	-	48,151	5	11	-	-	-	-	-	-	-	-	-	12,937	4	9
1825-26	178,970	7	8	98,632	14	-	2,11,029	10	9	-	-	-	-	-	-	-	-	-	-	-	-	18,823	-	9
1826-27	60,700	-	-	81,588	11	3	19,235	9	8	-	-	-	-	-	-	-	-	-	-	-	-	18,117	9	5
1827-28	17,400	-	-	74,180	1	10	45,220	-	6	-	-	-	-	-	-	-	-	-	-	-	-	22,394	8	5
1828-29	8,200	-	-	39,053	12	5	12,956	6	-	-	-	-	-	-	-	-	-	-	47,982	-	7	18,025	-	-
M.Rs.	19,95,241	1	3	28,02,678	1	1	44,72,930	10	2	77,505	15	1	1,28,729	2	4	1,268	1	6	47,982	-	7	1,70,594	9	8

(*a*) Bill on Collector Ganjam not paid. (*b*) Cash advanced, 1819-20; reversed, 1823-24. (*c*) Amount delivered ollector Coimbatore.

Commercial Branches to each other in India—*continued.*

- - - - - - - - - - - MADRAS.

- - - - ADVANCES by the TERRITORIAL to the COMMERCIAL BRANCH.

Stationery supplied the Commercial Offices	Amount re-credited by Commercial Resident at Ingeram to Territorial Department, being the Value of certain Factory Buildings at Ganjam, with which the Territorial Department was debited in 1824–25, without the sanction of Government.	Sandal Wood received from His Highness the Rajah of Mysore.	Naval Stores, &c. transferred to the Import & Export Warehouses for Sale and Issue, and the Consignment of the Season, deposited in Import Warehouse.	Payment on account of the Island of Ceylon, chargeable to the Debit of the Cinnamon Contract.	Balance of Miscellaneous Debits & Credits between the Two Branches.	TOTAL Advanced, in Indian Currency	AMOUNT in Sterling, at the established Rates of Conversion.
Pags. f. c	*Pags. f. c.*	*Pags*	*Pags. f c.*	*Pags. f. c*	*Pags f. c*	*Pags. f. c*	£.
- - -	- - -	- - -	- - -	1,74,234 25 10	- - -	11,21,231 43 53	448,493
- - -	- - -	- - -	32,146 41 18	1,56,354 41 33	2,106 3 28	12,82,263 27 29	512,905
- - -	- - -	- - -	7,442 23 32	- - -	4,074 43 48	13,78,163 36 5	551,266
2,254 2 30	- - -	- - -	8,328 20 5	- - -	- - -	13,81,253 16 16	552,501
2,254 2 30	- - -	- - -	47,917 39 55	3,30,589 21 43	6,181 1 76	51,62,912 33 23	£. 2,065,165
7,889 2 11	- - -	- - -	1,67,712 9 4	11,57,063 2 9	21,633 10 5	1,80,70,194 8 11	
M.Rs. a. p.	*M.Rs a. p.*	*M.Rs.*	*M.Rs. a p.*	*M.Rs a p.*	*M.Rs a p.*	*M.Rs a. p*	
5,880 – 7	- - -	- - -	- - -	- - -	- - -	40,20,473 8 8	£ 459,483
6,549 13 5	- - -	- - -	19,943 5 4	- - -	- - -	30,70,354 13 1	350,898
5,525 – 5	- - -	- - -	- - -	- - -	- - -	41,94,544 2 11	479,376
4,205 10 10	- - -	- - -	- - -	- - -	- - -	26,03,080 13 1	297,495
3,601 2 1	- - -	- - -	- - -	- - -	- - -	21,50,890 3 9	245,816
3,399 6 8	- - -	- - -	- - -	- - -	- - -	17,73,832 – 11	202,724
2,215 9 11	- - -	- - -	- - -	- - -	- - -	24,19,716 11 6	276,539
2,404 10 10	- - -	- - -	- - -	- - -	- - -	13,51,383 13 8	154,443
1,290 14 7	40,454 15 8	- - -	- - -	- - -	17,271 9 5	23,18,373 8 11	264,957
1,126 5 2	- - -	- - -	- - -	- - -	17,027 11 –	32,97,197 9 –	376,822
1,835 12 –	- - -	28,896	- - -	- - -	12,955 9 6	24,25,526 2 10	277,203
45,923 9 5	40,454 15 8	28,896	1,87,655 14 8	11,57,063 2 9	68,888 8 4	4,76,95,568 1 3	£. 5,450,921

- - - - ADVANCES by the COMMERCIAL to the TERRITORIAL BRANCH.

Amount of Export Sales paid into General Treasury by Export Warehouse-keeper	Advances at Maddepollam and Bellary, re-adjusted.	Paid into Treasury by Mr. Heath, on account of Saltpetre Contract.	Re-payment of Cash Advances from Collectors, &c	Amount returned to Collector of Vizagapatam.	Amount transferred to Military Department.	Balance of Miscellaneous Debits and Credits between the Two Branches	TOTAL Advanced in Indian Currency.	AMOUNT in Sterling, at the established Rates of Conversion.
Pags f. c.	*Pags. f. c*	*Pags f. c*	*Pags f c*	*Pags. f. c*	*Pags. f. c*	*Pags f c.*	*Pags f. c.*	£.
10,653 22 40	- - -	- - -	3,871 28 18	- - -	- -	13,135 34 10	4,88,564 17 24	195,426
- - -	- - -	- - -	- - -	- - -	- -	- - -	2,68,362 30 41	107,345
- - -	- - -	- - -	- - -	- - -	- -	- - -	2,79,570 26 67	111,828
- - -	- - -	- - -	- - -	- - -	- -	8,528 34 04	1,72,788 21 69	69,115
10,653 22 40	- - -	- - -	3,871 28 18	- - -	- -	21,664 23 14	12,09,286 6 41	483,714
37,287 4 1	- - -	- - -	13,550 11 –	- - -	- -	75,825 12 9	42,32,501 7 9	
M.Rs. a. p.	*M.Rs. a. p*	*M.Rs a. p.*	*M Rs a p*	*M Rs. a. p*	*M Rs a p*	*M Rs a. p.*	*M.Rs. a p*	
- - -	- - -	- - -	- - -	- - -	- -	6,102 6 7	4,20,037 2 8	48,004
- - -	- - -	- - -	- - -	1,50,000 – –	- -	9,864 13 4	8,24,732 4 9	94,255
- - -	3,53,000 – –	- - -	- - -	- - -	- -	13,460 3 4	18,59,426 – 11	212,506
- - -	- - -	- - -	(*a*) 3,000 – –	- - -	- -	9,083 10 8	5,27,667 7 10	60,305
- - -	- - -	- - -	- - -	- - -	- -	15,692 11 10	7,05,273 6 8	80,603
- - -	- - -	- - -	(*b*) 16,937 14 7	- - -	- -	8,960 15 8	4,87,186 2 6	55,678
- - -	- - -	- - -	(*c*) 10,000 – –	- - -	68,000 – –	12,141 14 1	4,70,504 1 3	53,772
- - -	- - -	10,000 – –	280 8 –	- - -	- -	3,076 10 9	5,20,813 3 11	59,522
- - -	- - -	- - -	- - -	- - -	- -	- - -	1,79,641 14 4	20,530
- - -	- - -	- - -	- - -	- - -	- -	- - -	1,59,194 10 9	18,194
- - -	- - -	- - -	- - -	- - -	- -	- - -	1,26,217 3 –	14,425
37,287 4 1	3,53,000 – –	10,000 – –	43,769 1 7	1,50,000 – –	68,000 – –	1,54,209 3 –	1,05,13,195 2 4	1,201,508
BALANCE advanced at Madras to Commercial Branch by Territorial Department, 1814–15 to 1828–29 - -							3,71,82,372 14 11	4,249,413
						Madras Rupees	4,76,95,568 1 3	£. 5,450,921

(Appendix to No. 7.)—Advances made by the Territorial and

BOMBAY. - - - - - - - - - -

ADVANCES by the TERRITORIAL to the COMMERCIAL BRANCH. - - - - -

—	Advances from the General and Revenue Treasuries for Provision of Investment for Europe and China, and for payment of Commercial Charges, &c. including Drafts of the Supracargoes.	Indian Customs Chargeable upon the Company's Trade.	Advances and Payments to Commanders and Officers of Company's Trading Ships.	Import and Export Goods, Consignments from other Presidencies, made over to the Commercial Department.	Territorial Stores transferred to the Commercial Department.	Copper returned from the Mint, part of the Supplies to that Department, from the Import Warehouse in 1819–20.	Gain on Sale, &c. of Marine Stores.	Supplies to the Supracargoes at Canton.
Season:	By.Rs. a. p.	By.Rs. a. p.	By Rs. a. p.	By Rs. a. p.	By.Rs. a. p.	By.Rs. a. p.	By Rs. a. p.	By.Rs. a. p.
1814–15	27,34,516 2 5	1,73,047 2 04	20,550 2 92	2,66,835 - 91	- - -	- - -	- - -	- - -
1815–16	34,35,084 1 70	1,09,877 2 71	46,944 1 66	3,78,040 3 10	- - -	- - -	- - -	- - -
1816–17	30,58,310 3 55	1,06,190 2 62	18,499 1 84	4,66,046 1 89	- - -	- - -	- - -	- - -
1817–18	39,75,290 3 61	1,21,167 - 02	22,933 1 30	3,60,834 2 07	- - -	- - -	- - -	- - -
1818–19	28,72,558 2 4	76,663 3 17	26,191 3 26	6,54,574 1 35	- - -	- - -	- - -	- - -
1819–20	4,69,570 1 68	67,816 1 64	20,148 - 56	12,43,118 2 57	- - -	- - -	- - -	- - -
1820–21	19,12,331 2 56	24,379 2 65	7,868 3 44	13,07,100 3 49	- - -	- - -	- - -	- - -
1821–22	11,20,270 3 39	81,308 1 43	8,177 3 11	3,19,919 2 84	- - -	86,083 - 68	665 2 72	1,955 3 63
1822–23	39,50,469 - 10	38,737 1 12	2,000 - -	19,337 3 73	- - -	- - -	- - -	- - -
1823–24	21,72,076 - 36	75,985 - 87	4,500 - -	2,31,240 2 -	- - -	- - -	- - -	59,360 - 37
1824–25	19,95,281 3 67	88,286 2 85	- - -	3,47,898 3 47	5,057 2 62	- - -	- - -	17,297 3 47
1825–26	11,94,350 3 07	61,493 1 32	- - -	40,455 1 39	4,875 - -	- - -	- - -	- -
1826–27	12,57,631 3 66	70,818 2 17	- - -	32,915 - 02	768 3 -	- - -	- - -	- - -
1827–28	16,28,825 1 58	65,448 1 33	- - -	582 3 13	32,712 - 49	- - -	- - -	- - -
1828–29	10,97,572 3 92	55,393 1 05	1,069 2 66	- - -	15,461 3 20	- - -	- - -	- - -
By.Rs.	3,28,74,142 - 94	12,16,613 2 99	1,78,884 - 75	56,68,900 3 96	58,875 1 31	86,083 - 68	665 2 72	78,613 3 37

ADVANCES by the COMMERCIAL to the TERRITORIAL DEPARTMENT - - - - - -

—	Payments into the General Treasury by the Import Warehousekeeper, on Account of the Proceeds of Sales.	Export Goods supplied for Territorial Services, and for Consignment to other Presidencies.	Import Goods supplied for Territorial Services, and for Consignment to other Presidencies.	Valuation of Commercial Buildings appropriated to the Territorial Branch.	Net Sale Proceeds of Sheet Lead deposited in the Import Warehouses.	Sale Proceeds of Marine Stores, with the Cost of which the Commercial Department has been debited.	Loss by deficiency of Marine Stores, with the Cost of which the Commercial Department has been debited.	Difference in the rate of Currency in converting Advances from the Broach and Amedabad Treasuries into Bombay Rupees.	Payments into the General Treasury by Commanders of Company's Trading Ships, for which Certificates on the Court have been granted to them payable in England.	Commercial Consignments deposited with the Marine Storekeeper, Stores for the Ship Buckinghamshire, sent from England.
Season	By.Rs. a. p.	By Rs a. p	By Rs. a. p.	By Rs.	By.Rs. a. p.	By.Rs. a. p.	By.Rs. a. p.	By.Rs. a. p.	By.Rs. a. p.	By.Rs. a. p.
1814–15	17,16,553 - 57	17,932 3 66	6,84,580 3 92	- -	- - -	- - -	- - -	- - -	- - -	- - -
1815–16	14,21,277 - 76	1,19,849 1 14	2,85,893 2 39	- -	- - -	- - -	- - -	- - -	- - -	1,58,611 1 3
1816–17	9,70,110 - 10	51,325 2 97	1,69,338 - 65	- -	- - -	- - -	- - -	- - -	88,888 3 54	- - -
1817–18	13,47,518 2 75	1,93,251 1 22	4,64,728 2 85	- -	- - -	- - -	- - -	- - -	- - -	- -
1818–19	17,88,364 2 56	1,02,936 3 37	2,28,506 3 33	- -	- - -	69,328 3 62	- - -	- - -	- - -	- - -
1819–20	11,92,623 1 26	5,241 3 71	4,16,250 2 82	- -	- - -	45,597 2 85	- - -	- - -	- - -	- - -
1820–21	16,72,854 - 53	29,856 3 -	2,15,147 - 65	- -	- - -	43,947 2 62	3,537 3 90	23,526 3 81	- - -	- - -
1821–22	20,43,164 2 58	1,13,193 3 11	84,722 - 37	4,000	- - -	23,380 3 40	- - -	67,981 3 27	- - -	- - -
1822–23	14,52,027 1 53	16,874 2 08	58,036 2 07	- -	- - -	6,473 3 66	- - -	22,633 3 80	- - -	- - -
1823–24	12,24,027 1 74	2,44,080 2 67	99,118 1 02	- -	- - -	16,075 - 65	- - -	41,391 3 61	- - -	- - -
1824–25	9,85,524 2 94	1,362 1 60	66,514 1 13	- -	- -	21,865 1 80	- - -	18,834 3 23	- - -	- - -
1825–26	5,01,327 3 49	174 2 92	62,358 3 44	- -	- - -	10,114 - -	- - -	79,718 1 -	- - -	- - -
1826–27	2,42,373 1 44	818 - -	1,375 1 80	- -	16,711 1 98	23,767 3 08	5,185 2 55	- - -	- - -	- - -
1827–28	1,57,674 1 37	13,251 2 -	- - -	- -	- - -	6,179 2 83	- - -	- - -	- - -	- - -
1828–29	64,994 2 20	19,515 - -	13 2 19	15,850	- - -	6,713 2 -	2,759 - 48	- - -	- - -	- - -
By.Rs.	1,67,80,415 1 82	9,29,665 1 45	28,36,585 - 63	19,850	16,711 1 98	2,73,444 2 51	11,482 2 93	2,54,087 2 72	88,888 3 54	1,58,611 1 3

Commercial Branches to each other in India—*continued.*

BOMBAY.

ADVANCES by the TERRITORIAL to the COMMERCIAL BRANCH.

Proceeds of Cotton laden on the Company's Ships by Messrs. Forbes & Co. of Bombay, realized by the Supracargoes at Canton, and paid to Messrs. Forbes at Bombay, according to the times of their Agreement.	Value of Lead consigned to Bombay on the Territorial Account, transferred to the Commercial Department.	Naval Stores, &c. transferred to the Import and Export Warehouses for Sale and Issue, and the Consignment of the Season, deposited in Import Warehouse.	Payment to Sircar of Travancore, through medium of Madras Government, for Pepper purchased of him.	Cost of the Construction and Outfit of the Trading Ship Buckinghamshire, Built in Company's Docks at Bombay.	Sale Proceeds of Cardemoms, &c. forwarded by the Revenue Collector from Malabar, and realised in the General Treasury.	Balance of Miscellaneous Debits and Credits between the Two Branches.	TOTAL Advanced in Indian Currency.	AMOUNT in Sterling at the established Rates of Conversion.
By.Rs. a. p.	*By.Rs. a. p.*	*By.Rs. a. p.*	*By.Rs. a. p.*	*By.Rs. a. p.*	*By Rs. a. p.*	*By.Rs. a. p.*	*By Rs. a. p.*	£.
- - -	- - -	- - -	- - -	- - -	- - -	- - -	31,94,949 3 92	359,432
- - -	- - -	- - -	2,40,000 - -	- - -	- - -	1,758 3 48	42,11,706 - 65	473,817
- - -	- - -	1,819 2 66	- - -	6,88,758 3 56	- - -	65 2 50	43,39,691 2 62	488,215
- - -	- - -	- - -	- - -	2,946 1 19	- - -	90 1 46	44,83,962 1 65	504,446
- - -	- - -	5,32,292 3 51	- - -	- - -	- - -	- - -	41,62,281 1 33	468,256
- - -	- - -	- - -	- - -	- - -	46,692 - 1	- - -	18,47,345 2 46	207,826
- - -	- - -	- - -	- - -	- - -	- - -	7,074 1 50	32,58,755 1 64	366,610
- - -	- - -	- - -	- - -	- - -	- - -	- - -	16,18,381 1 70	182,068
5,00,689 3 54	- - -	- - -	- - -	- - -	- - -	5,465 - 86	45,16,699 1 35	508,129
97,714 3 09	- - -	- - -	- - -	- - -	- - -	3,131 - 62	26,44,007 3 31	297,451
- - -	- - -	- - -	- - -	- - -	- - -	1,330 2 59	24,55,153 2 67	276,205
- - -	14,419 2 58	- - -	- - -	- - -	- - -	1,242 1 36	13,16,836 1 72	148,144
- -	2,291 3 40	- - -	- - -	- - -	- - -	211 - 84	13,64,637 1 09	153,521
- - -	- - -	- - -	- - -	- - -	- - -	508 2 35	17,28,077 - 88	194,409
- - -	- - -	- - -	- - -	- - -	- - -	2,101 1 08	11,71,598 3 91	131,805
5,98,404 2 63	16,711 1 98	5,34,112 2 17	2,40,000 - -	6,91,705 - 75	46,692 - 1	23,679 2 64	4,23,14,084 2 90	4,760,334

ADVANCES by the COMMERCIAL to the TERRITORIAL DEPARTMENT.

Cotton sold to Commanders.	Produce of Export Goods, &c. paid in by Export Warehouse-keeper.	Drawback on Pepper received by Commercial Agent at Malabar	Cash repaid Collectors at Surat, &c.	Difference of Currencies, Bombay and Subordinates.	Draft by the Cambay Resident, erroneously included, (relating to transactions prior to April 1814.)	Payment by Commercial Resident at Malabar, to Conservator of Forests, Sale of Malwan Hemp, &c.	Balance of Miscellaneous Debits and Credits between the Two Branches.	TOTAL Advanced in Indian Currency.	AMOUNT in Sterling, at the established Rates of Conversion.
By.Rs. a. p.	*By.Rs. a. p*	*By.Rs. a. p.*	*By.Rs. a. p.*	*By.Rs. a. p.*	*By Rs. a. p.*	*By.Rs a. p,*	*By Rs. a. p.*	*By.Rs. a. p*	*£.Sterling.*
- - -	- - -	- - -	- - -	- - -	1,88,100 - -	- - -	- - -	26,07,167 - 15	293,306
24,399 2 96	- - -	- - -	- - -	- - -	- - -	Sale Malwan Hemp, 5,125 - -	- - -	20,15,156 - 58	226,705
2,13,286 2 64	13,850 3 09	45,602 1 88	50,000 - -	- - -	- - -	Cash over-advanced 1815-16, 30,000 - -	- - -	16,32,402 2 87	183,646
- - -	22,174 1 87	- - -	30,134 - -	- - -	- - -	- - -	- - -	20,57,807 - 69	231,503
- - -	77,426 - 67	- - -	- - -	- - -	- - -	- - -	1,755 2 29	22,68,318 3 84	255,186
- - -	15,551 3 75	- - -	- - -	- - -	- - -	- - -	4,100 - 49	16,79,365 2 88	188,929
- - -	- - -	- - -	73,500 - -	- - -	- - -	(a) 11,859 3 01	- - -	20,74,230 1 52	233,351
- - -	1,00,285 3 87	- - -	- - -	- - -	- - -	Paymt by Collrs 624 - -	4,109 2 97	24,41,462 3 57	274,664
- - -	2,58,130 1 79	- - -	- - -	- - -	- - -	- - -	- - -	18,14,176 2 93	204,095
- - -	52,293 1 59	- - -	- - -	- - -	- - -	- - -	- - -	16,76,986 3 28	188,661
- - -	46,288 - 10	- - -	32,408 2 59	- - -	- - -	- - -	- - -	11,72,798 1 39	131,939
- - -	20,058 - 48	- - -	- - -	- - -	- - -	Twine supplied, 5,015 - -	- - -	6,78,766 3 33	76,361
- - -	9,845 2 62	- - -	- -	23,405 2 49	- - -	- - -	- - -	3,23,482 3 96	36,392
- - -	5,580 - -	- - -	- - -	- - -	- - -	- - -	- - -	1,82,685 2 [illegible]	20,552
- - -	20,424 3 42	- - -	- - -	- - -	- - -	Ditto 1,328 3 -	- - -	1,31,599 29	14,805
2,37,686 1 60	6,41,909 3 25	45,602 1 88	1,86,042 2 59	23,405 2 49	1,88,100 - -	53,952 2 01	9,965 1 75	2,27,56,407 2 48	2,560,095
BALANCE advanced at Bombay from the Territorial to the Commercial Department, 1814-15 to 1828-29 - - -								1,95,57,677 - 42	2,200,239
							By.Rs	4,23,14,084 2 90	£ 4,760,334

(a) Payment by Commercial Agent at Malabar, to Conservator of Forests

(Appendix to No. 7.)—Advances made by the Territorial and

ADVANCES by the TERRITORIAL to the

—	Advances and Payments to Commanders and Officers of Company's Trading Ships, and Tonnage Duty, St. Helena.	Expenses at St. Helena, on Account of the Silk Establishment.	Amount of Consignments of Pepper, &c. to Canton.	Amount of Spices, &c. consigned to England.	Pepper and Camphor sold to Commanders of Company's Ships, paid for in China.
BENCOOLEN.					
Season:	*Spanish Dollars.*	*Sp. Ds.*	*Spanish Dollars.*	*Spanish Dollars.*	*Spanish Dollars.*
1814-15	- - -	- -	- - -	141,115 3 90	- - -
1815-16	21,550 3 40	- -	- - -	199,770 - 43	- - -
1816-17	1,872 - -	- -	- - -	62,048 1 61	- - -
1817-18	*£.Sterl.* 1,242 - -	- -	- - -	*£.Sterl.* 19,769 - -	- - -
1818-19	—	—	—	—	—
1819-20	- - -	- -	43,903 2 -	- - -	- - -
1820-21	*St.Rs.* 1,700 - -	- -	*St.Rs.* 1,83,750 - -	- - -	- - -
1821-22	- - -	- -	— 2,08,250 - -	*St Rs.* 97,307 9 6	- - -
1822-23	- - -	- -	— 1,99,500 - -	— 1,90,476 12 7	- - -
1823-24	*Ms.Rs.* 1,921 11 11	- -	*M.Rs.* 1,45,152 - -	*Ms.Rs.* 2,04,862 14 -	12,300 - -
1824-25	- - -	- -	— 3,45,829 8 -	1,24,858 2 4	*Ms.Rs.* 48,301 14 -
1825-26	—	—	—	—	—
1826-27	—	—	—	—	—
1827-28	—	—	—	—	—
1828-29	—	—	—	—	—
	St.Rs. 1,700 - -	- -	*St.Rs* 5,91,500 - -	*St.Rs.* 2,87,784 6 1	- - -
	Ms.Rs. 1,921 11 11	- -	*Ms.Rs.* 4,90,981 8 -	*Ms.Rs.* 3,29,721 - 4	*Ms.Rs.* 48,301 14 -
	Sp.Ds. 23,422 3 40	- -	*Sp.Ds.* 43,903 2 -	*Sp.Ds.* 402,934 1 94	*Sp.Ds.* 12,300 - -
	£.Sterl. 1,242 - -	- -	- - -	*£. Sterl.* 19,769 - -	- - -
PRINCE OF WALES' ISLAND, SINGAPORE AND MALACCA					
Season	*Spanish Dollars.*	*Sp.Ds.*	*Spanish Dollars.*	*Spanish Dollars.*	*Spanish Dollars.*
1814-15	—	—	—	—	—
1815-16	7,641 - -	- -	- - -	- - -	- - -
1816-17	779 09 -	- -	- - -	- - -	- - -
1817-18	*£.Sterl.* 283 - -	- -	*£ Sterl.* 3,997 - -	- - -	- - -
1818-19	— 1,034 - -	- -	- - -	- - -	- - -
1819-20	*Sp Ds.* 2,400 - -	- -	- -	- - -	- - -
1820-21	— 8,873 32 -	- -	- - -	- - -	- - -
1821-22	— 4,200 - -	- -	- - -	- - -	- - -
1822-23	— 4,905 06 -	- -	- - -	- - -	- - -
1823-24	—	—	—	—	—
1824-25	—	—	—	—	—
1825-26	- - -	- -	- - -	98,571 88½ -	- - -
1826-27	- - -	- -	*Sa.Rs.* 22,437 3 1	- - -	- - -
1827-28	*Sa.Rs.* 420 6 11	- -	- - -	- - -	- - -
1828-29	— 107 - -	- -	- - -	- - -	- - -
	Sp Ds. 28,798 47 -	- -	- - -	*Sp.Ds.* 98,571 88½ -	- - -
	Sa Rs. 527 6 11	- -	*Sa.Rs.* 22,437 3 1	- - -	- - -
	£.Sterl. 1,317 - -	- -	*£ Sterl.* 3,997 - -	- - -	- - -
ST. HELENA.					
Season	*£ Sterl.*	*£.Sterl.*			
1814-15	—	—	—	—	—
1815-16	2,778 - -	- -	- - -	- - -	- - -
1816-17	19 - -	- -	- - -	- - -	- - -
1817-18	115 - -	- -	- - -	- - -	- - -
1818-19	227 - -	- -	- - -	- - -	- - -
1819-20	1,212 - -	- -	- - -	- - -	- - -
1820-21	250 - -	- -	- - -	- - -	- - -
1821-22	—	—	—	—	—
1822-23	661 - -	- -	- - -	- - -	- - -
1823-24	1,125 - -	- -	- - -	- - -	- - -
1824-25	991 - -	- -	- - -	- - -	- - -
1825-26	1,299 11 3	565 7 7	- - -	- - -	- - -
1826-27	1,620 19 8	495 1 6	- - -	- - -	- - -
1827-28	1,127 4 10	1,542 10 11	- - -	- - -	- - -
1828-29	964 5 6	1,417 3 -	- - -	- - -	- - -
£.	12,390 1 3	4,020 3 -	- - -	- - -	- - -

Commercial Branches to each other in India—*continued.*

COMMERCIAL BRANCH.		ADVANCES by the COMMERCIAL to the TERRITORIAL BRANCH.				
Amount advanced in Indian Currency.	Amount in Sterling at the Established Rates of Conversion.	——		Supplies from Company's Ships, and Abatement in Charge of Former Season.	Invoice Value of Woollens from Prince of Wales Island, for Sale at Canton, on account of that Island; the Commercial Department having been debited with the Amount.	AMOUNT in STERLING.
		BENCOOLEN:				
	£ Sterling.	Season:		*£. Sterling.*	*£. Sterling.*	*£.Sterling.*
Sp.Ds. 141,115 3 90	35,279 - -	1814–15 - -		—	—	—
— 221,320 3 83	55,330 - -	1815–16 - -		—	—	—
— 63,920 1 61	15,980 - -	1816–17 - -		—	—	—
£ Sterl. 21,011 - -	21,011 - -	1817–18 - -		—	—	—
—	—	1818–19 - -		—	—	—
Sp Ds. 43,903 2 -	10,976 - -	1819–20 - -		—	—	—
St.Rs. 1,85,450 - -	20,585 - -	1820–21 - -		—	—	—
— 3,05,557 9 6	33,917 - -	1821–22 - -		—	—	—
— 3,89,976 12 7	43,287 - -	1822–23 - -		200 - -	- - -	200 - -
Sp.Ds. 12,300 - -	43,173 - -	1823–24 - -		—	—	—
Ms Rs. 3,51,936 9 11		1824–25 - -		—	—	—
— 5,18,989 8 4	59,313 - -	1825–26 - -		—	—	—
—	—	1826–27 - -		—	—	—
—	—	1827–28 - -		—	—	—
—	—	1828–29 - -		—	—	—
—	—					
			£.	200 - -	- - -	200 - -
St.Rs. 8,80,984 6 1	—					
Ms Rs. 8,70,926 2 3	—	Balance advanced by the Territorial Branch to the Commercial Department, 1814–15 to 1828–29	£.			338,651 - -
Sp.Ds. 482,560 8 34	—					
£.Sterl. 21,011 - -	338,851 - -		£.			338,851 - -
		PRINCE OF WALES ISLAND, SINGAPORE AND MALACCA:				
	£ Sterling.	Seasons.		*£. Sterling.*	*£.Sterling.*	*£ Sterling.*
—	—	1814–15 - -		—	—	—
Sp Ds. 7,641 - -	1,910 - -	1815–16 - -		—	—	—
— 779 09 -	195 - -	1816–17 - -		—	—	—
£.Sterl. 4,280 - -	4,280 - -	1817–18 - -		—	—	—
— 1,034 - -	1,034 - -	1818–19 - -		- - -	3,435 - -	3,435 - -
Sp.Ds. 2,400 - -	600 - -	1819–20 - -		—	—	—
— 8,873 32 -	2,218 - -	1820–21 - -		—	—	—
— 4,200 - -	1,050 - -	1821–22 - -		—	—	—
— 4,905 06 -	1,226 - -	1822–23 - -		—	—	—
—	—	1823–24 - -		—	—	—
—	—	1824–25 - -		—	—	—
Sp Ds 98,571 88½ -	24,643 - -	1825–26 - -		—	—	—
Sa.Rs. 22,437 3 1	2,602 - -	1826–27 - -		—	—	—
— 420 6 11	48 - -	1827–28 - -		—	—	—
— 107 - -	12 - -	1828–29 - -		—	—	—
			£.	- - -	3,435 - -	3,435 - -
Sp.Ds. 1,27,370 35½ - *Sa.Rs.* 22,964 10 - *£.Sterl.* 5,314 - -	39,818 - -	Balance advanced by the Territorial Branch to the Commercial Department, 1814–15 to 1828–29	£.			36,383 - -
			£.			39,818 - -
		ST. HELENA:				
	£.Sterling.	Season.		*£ Sterling.*	*£.Sterling.*	*£ Sterling.*
—	—	1814–15 - -		—	—	—
- - -	2,778 - -	1815–16 - -		—	—	—
- - -	19 - -	1816–17 - -		—	—	—
- - -	115 - -	1817–18 - -		—	—	—
- - -	227 - -	1818–19 - -		—	—	—
- - -	1,212 - -	1819–20 - -		—	—	—
- - -	250 - -	1820–21 - -		375 - -	- - -	375 - -
—	—	1821–22 - -		—	—	—
- - -	661 - -	1822–23 - -		373 - -	- - -	373 - -
- - -	1,125 - -	1823–24 - -		174 - -	- - -	174 - -
- - -	991 - -	1824–25 - -		210 - -	- - -	210 - -
- - -	1,865 - -	1825–26 - -		92 - -	- - -	92 - -
- - -	2,116 - -	1826–27 - -		689 10 6	- - -	689 - -
- - -	2,670 - -	1827–28 - -		128 11 -	- - -	129 - -
- - -	2,381 - -	1828–29 - -		419 12 6	- - -	420 - -
- - £.	16,410 - -		£	2,461 14 -	- - -	2,462 - -
		Balance advanced by the Territorial Branch to the Commercial Department, 1814–15 to 1828–29	£.			13,948 - -
						16,410 - -

AN ACCOUNT of the BALANCES in each Year of the ADVANCES made by the TERRITORIAL and COMMERCIAL BRANCHES to each other, in *India*, 1814–15 to 1828–29, inclusive.

BALANCE of ADVANCES made by the TERRITORIAL to the COMMERCIAL DEPARTMENT.

—	Bengal.	Madras.	Bombay.	St. Helena.	Bencoolen.	P. W. Island, Singapore, and Malacca.	TOTAL Balance of Advances in each Year.
	£.	£.	£.	£.	£.	£.	£.
1814–15	868,897	253,067	66,126	- - -	35,279	- - -	1,223,369
1815–16	1,214,245	405,560	247,112	2,778	55,330	1,910	1,926,935
1816–17	822,556	439,438	304,569	19	15,980	195	1,582,757
1817–18	1,102,139	483,386	272,943	115	21,011	4,280	1,883,874
1818–19	591,017	411,479	213,070	227	- - -	- - -	1,215,793
1819–20	1,555,650	256,643	18,897	1,212	10,976	600	1,843,978
1820–21	1,532,854	266,870	133,259	- - -	20,585	2,218	1,955,786
1821–22	1,500,482	237,190	- - -	- - -	33,917	1,050	1,772,639
1822–23	1,744,614	165,213	304,034	288	43,087	1,226	2,258,462
1823–24	1,957,929	147,046	108,790	951	43,173	- - -	2,257,889
1824–25	2,247,704	222,767	144,266	781	59,313	- - -	2,674,831
1825–26	2,062,441	94,921	71,783	1,773	- - -	24,643	2,255,561
1826–27	2,212,901	244,427	117,129	1,427	- - -	2,602	2,578,486
1827–28	2,608,032	358,628	173,857	2,541	- - -	48	3,143,106
1828–29	2,599,097	262,778	117,000	1,961	- - -	12	2,980,848
	24,620,558	4,249,413	2,292,835	14,073	338,651	38,784	31,554,314
Deduct Balances per contra -	- - -	- - -	92,596	125	- - -	2,401	95,122
Net Balance advanced by Territory to Commerce. £.	24,620,558	4,249,413	2,200,239	13,948	338,651	36,383	31,459,192

BALANCE of ADVANCES made by the COMMERCIAL to the TERRITORIAL DEPARTMENT.

—	Bombay.	St. Helena.	P. W. Island, Singapore, and Malacca.	TOTAL Balances of Advances in each Year.
	£.	£.	£.	£.
1814–15	—	—	—	—
1815–16	—	—	—	—
1816–17	—	—	—	—
1817–18	—	—	—	—
1818–19	- - -	- - -	2,401	2,401
1819–20	—	—	—	—
1820–21	- - -	125	- - -	125
1821–22	92,596	- - -	- - -	92,596
1822–23	—	—	—	—
1823–24	—	—	—	—
1824–25	—	—	—	—
1825–26	—	—	—	—
1826–27	—	—	—	—
1827–28	—	—	—	—
1828–29	—	—	—	—
£.	92,596	125	2,401	95,122

	£.
Advanced at the Three Presidencies - - - - - -	31,070,210
Ditto St. Helena, Bencoolen, &c. - - - - - - -	388,982
	31,459,192

(Errors excepted.)

East India House,
6 April 1832.

(signed) *Thoˢ S. Cabell,*
Deputy Accᵗ Genˡ.

— No. 8. —

STATEMENT to show the SOURCES from which the EXPENDITURE and CREDITS contained in the GENERAL ACCOUNT CURRENT between the TERRITORIAL and COMMERCIAL BRANCHES (No. 7) have been derived.

BALANCE of Expenditure on account of the Territory in England, as per No. 5.			
Amount of the Payments as shown in that account - - -		£. 46,291,485	
Add for Bullion provided in Commercial Branch, applied to Territorial purposes, as per memorandum thereon - -		166,302	
		£. 46,457,787	
Amount of the Receipts as exhibited in that account	£. 8,516,331		
Add for amount to be transferred from Commercial to Territorial Receipts, as per memorandum inserted thereon - - - - - - -	75,600		
		8,591,931	37,865,856
Payments on account of ditto, from the Company's Commercial Funds in China, and at the Cape, as per No. 6. - - - - - - - - - - -			1,109,307
			38,975,163
As respects that part of the Territorial expenditure in England, which relates to the Provision of Military and other Public Stores for exportation, a computation is made at the time of their shipment, (upon the plan agreed on in 1814,) of the charges to be added to the invoices, in respect of interest, and proportion of Charges of the Commercial Establishments attaching to the respective articles, these items not being derived from a direct Cash Expenditure on account of the Territory, do not appear in the Home Cash Accounts, but necessarily enter, as a charge against the Territory, into the General Statement of Account between the Territorial and Commercial Branches; other items, as the apportionment of the rent of commercial buildings, the property of the Company, to Territorial purposes, &c. are similarly circumstanced. The aggregate of these particulars is the sum here carried out, and should be added to the foregoing expenditure -		£	426,156
There should be further added, the Balances of Adjustments made under various heads of charge, composing the Territorial Expenditure in England, as stated in the first instance in the Cash Accounts; these Accounts being required to be presented to Parliament within the first 14 sitting days after the termination of the official year, are necessarily prepared before the Company's Books of Account can be balanced, or the transactions of the year be fully audited, and although they contain the entire Receipt and Expenditure of the period, it usually occurs that transpositions and adjustments, generally to an inconsiderable amount, are subsequently made from one head of account to another; viz.			
Transfers of Exports from Commercial to Territorial Branch -		£. 22,882	
Adjustments to be made in Political Charges General in Receipts and Disbursements, after 1 May 1829, made in the books previously - - - - - - - - - - - - - -		12,918	
Ditto, previously made under various heads of account - -		40,922	
			76,722
			39,478,041
Amount of Interest calculated to be due in account from the Territorial to the Commercial Branch, at the rate of the Home Bond Debt, not exhibited in Cash Accounts (No. 3.) - - - - - - - - - - - - - -		£.	1,536,078
			41,014,119
Deduct amount for which the Territory is credited by the Commerce in respect of issues in India, under the 56th sec. of the 53 Geo. 3, c. 155, resulting from a variety of transactions, the particulars of which are fully shown in the Appendix to No. 7.. - - -		£. 31,459,192	
That part of the expenditure on account of the Territory, (including the credit of 1,500,000 *l.* passed in account) which has been charged upon the surplus Commercial Profits, but which has not been introduced as a debit against the Territory, in the account current between the branches, per No. 3. - - - - -		4,923,021	
			36,382,213
Balance due from Territory, as shown in No. 7. - - £.			4,631,906

East India House, 6 April 1832. (Errors excepted.) (signed) *Thos S. Cabell,* Depy Acct General.

—No. 9.—

PARTICULARS of the ACCOUNT between the Two Branches of the Company's Affairs (No.
Provision of FUNDS to meet such Payments, under the 55th Section of the 53 Geo. 3, c. 15
Yearly, (by transfer) in t

Dr.

	Bills of Exchange drawn for Interest on India Debt.	Bills of Exchange drawn for Treasury Notes of the Indian Government.	Bills of Exchange drawn for Principal of India Debt, in excess of the Amount discharged from Surplus Profits.	Bills of Exchange drawn, for Cash received into the Indian Treasuries, under Advertisements of Government, discharged in England.	Sundry Payments in England to be deducted from Funds realized to meet Interest Bills per Contra.				TOTAL DEBTOR.	Bills in favour of the Company, for Supplies fur-nished from Territorial Funds in India.
					Charges on Account of Importations of Bullion defrayed after the Year in which the Bullion was Imported.	Disbursements in England and China, on Account of the Public, included in the Company's Claims upon Government in the Territorial Department.	Freight of Stores, &c. Chargeable to His Majesty's Government.	Payments to His Majesty's Government for Proceeds of Spices Imported from the Moluccas after the settlement of the Government Account.		
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1814–15	834,022	- -	- -	- -	- -	74,639	- -	- -	908,661	142,7
1815–16	412,039	- -	- -	- -	- -	152,941	- -	- -	564,980	154,6
1816–17	270,031	- -	- -	- -	- -	34,012	- -	- -	304,043	123,4
1817–18	396,076	158,617	- -	- -	- -	26,596	- -	- -	581,289	71,1
1818–19	611,431	- -	- -	- -	- -	16,569	- -	- -	628,000	162,4
1819–20	355,514	76,946	- -	- -	- -	Excess of Credits 4,177	- -	- -	428,283	136,5
1820–21	678,988	39,801	- -	- -	- -	3,994	- -	- -	722,783	200,5
1821–22	1,562,522	- -	- -	- -	- -	8,689	- -	- -	1,571,111	130,0
1822–23	1,419,587	- -	- -	- -	- -	1,124	- -	- -	1,420,711	148,3
1823–24	620,132	- -	1,568,491	- -	1,459	- - -	45	112,303	2,302,430	57,0
1824–25	421,138	- -	415,470	- -	- -	- - -	2,132	69,438	908,178	38,3
1825–26	430,039	- -	576,715	100,428	2,988	- - -	1,618	110,973	1,222,761	132,7
1826–27	423,290	- -	79,518	1,449	620	- - -	3,761	- -	508,638	22,8
1827–28	522,438	- -	5,701	- -	- -	- - -	5,162	- -	533,301	103,6
1828–29	640,570	- -	3,470	-	Loan to His Majesty's Government at the Cape of Good Hope, transferred for adjustment in the General Government Account.	18,203	3,309	- -	665,552	61,7
£.	9,597,817	275,364	2,649,365	101,877	5,067	314,287 18,203	16,027	292,714	13,270,721	1,686,3

East India House,
6 April 1832.

—No. 9.—

in respect to PAYMENTS for Bills of Exchange drawn for Interest on INDIAN DEBT, &c., and drawn out so as to show the Balance upon this Account, without merging these Transactions Account (No. 1.)

Cr.

Government, in Repayment of Advances from Territorial Funds in India, not covered by Bills of Exchange.	Bills drawn by Court on India.	Net Produce of Bullion from India.	Congregations de Propaganda Fide at Rome, on account of Advances made to Missionaries in India.	Dutch Government, for Bills drawn on them.	Government, in further Account of Company's Claims.	Sums passed to the Credit of Government in their Account with the Company, viz. Net Produce of Spices from the Moluccas sold in England.	Bills on Navy Board, for Ships built for His Majesty's Service.	Government, on account of Sums advanced to His Majesty's Land Forces at St. Helena.	Sum directed to be applied by the Bengal Government under the Court's Order of 29 June 1821, to the Redemption of India Debt, as a mode of Remittance of equal Amount to meet Interest Bills paid by means of Surplus Commercial Profits.	Produce of Molucca Spices Sold in England.	TOTAL CREDITOR.
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
	7,891	324,015	- -	- -	103,223	154,521	- -	- -	- -	- -	732,406
	520	- -	- -	- -	- -	118,030	- -	- -	- -	- -	273,223
	517	- -	- -	- -	387,145	26,932	- -	- -	- -	- -	538,078
	481	- -	- -	- -	- -	110,616	- -	- -	-	- -	182,210
	425	- -	- -	198,182	- -	77,432	26,874	- -	- -	- -	465,377
	1,010	- -	- -	107,243	- -	70,555	40,275	- -	- -	- -	355,624
	7,728	- -	200	42,086	- -	55,403	- -	- -	- -	- -	305,978
	- -	- -	- -	- -	- -	20,542	- -	117,236	1,500,000	- -	1,767,836
	- -	1,623,958	- -	- -	- -	- -	- -	- -	- -	22,777	1,795,100
	7,810	- -	- -	- -	- -	- -	- -	- -	- -	33,060	97,916
	1,820	989,163	- -	- -	- -	- -	- -	- -	- -	48,992	1,078,300
- -	1,570	- -	- -	- -	- -	- -	- -	3,711	- -	53,871	191,869
71,625	1,770	- -	- -	- -	- -	- -	- -	- -	- -	1,105	97,391
- -	2,252	- -	- -	- -	- -	- -	- -	- -	- -	- -	105,904
8,597	3,285	629,698	- -	- -	- -	- -	- -	- -	- -	- -	703,308
80,222	37,079	3,566,834	200	347,511	490,368	634,031	67,149	120,947	1,500,000	159,805	8,690,520
										Balance - - - -	4,580,201
										Sterling - - - £.	13,270,721

(Errors Excepted.)

Thos S. Cabell,
Depy Acct General.

Appendix, No. 3.

Accounts relating to the Home Concern and the Commercial Branch.

— No. 10. —

STATEMENT exhibiting and explaining, as far as can be done, the difference between the Account of ISSUES in *India* to COMMERCE, under the 56th section of the 53 Geo. 3, c. 155, as kept in *India*, (in Receipt and Disbursement Statements), and the Account with a similar object kept in *England*, from 1814-15 to 1828-29 inclusive.

	£.
Amount for which Commerce appears Dr. in the Account, as kept in India, comprehending the three Presidencies - - - - - - - - - -	30,364,295
Amount for which the Territory receives Credit in this respect upon the Balance of the Account as kept in England - - - - - - - - - - -	31,070,210
The Home Account gives a credit to Territory exceeding the Amount with which the Commerce is charged in India, by - - - - - - - - -	705,915
The difference above shown is for the larger part occasioned by the variation in the method observed in India and in England respectively, in stating the amount of remittances of Treasure consigned from Canton to Bengal. In the account as kept in India, these remittances are credited to Commerce at the period of their receipt by the Bengal Government, and are stated as a deduction from the sums issued for commercial purposes in India in the year of their arrival. But in the account as kept at home, the Territory is debited on the shipment of the remittances from Canton, as for an outlay on the Territorial Account, leaving the credit for sums issued to the Commercial Branch, as stated in the Home Account, without any deduction for the amount which became available to the Bengal Government on this account, and consequently differing to that extent from the account as kept in India - - - - - - - - - - - - - - -	570,720
Remaining difference, or amount for which Commerce has really given a credit to the Territory exceeding the Debit charged in the account drawn from the Indian Receipts and Disbursements - - - - - - - - £.	135,195

The account of the foregoing transactions between Territory and Commerce as kept in England, has been prepared from the books of account received from India, after a careful examination, revision and adjustment of those books from year to year. Those books embrace many transactions between the two branches, principally as respects the issue of goods and stores, the property of the one or the other branch, for their mutual service, which are not exhibited in the accounts of Receipts and Disbursements. These latter documents are not stated in sufficient detail to admit of a complete comparison of the items from which the view of the accounts as kept in India is deduced, with those which enter into the result as drawn from the books; but it is to be presumed that the excess of credit given by Commerce to Territory in the Home Accounts, is traceable to the circumstances already stated, and it follows that the Home view of this account is to be taken as the more complete and accurate view of these transactions.

(Errors excepted)

East India House,
6 April 1832.

Thos S. Cabell,
Depy Acct Genl.

Appendix, No. 3.

Accounts relating to the Home Concern and the Commercial Branch.

— No. 11. —

STATEMENT explaining generally the Difference of Result exhibited between the Account of "SUPPLIES between *India* and *London*," as kept in *India*, and the Accounts in *England* which it was intended should comprise the same Transactions.

BALANCE to the Credit of London, shown by the combined Account of "Supplies between India and London," including the heads of His Majesty's Government, Ceylon, Mauritius, Java, the Moluccas, &c, from 1814–15 to 1828–29, both years inclusive - - - - - - - - - - -		£. 9,041,721
The Accounts kept in England, which answer to the London Account in India, and should ultimately agree with it in result, are the Account between the Territorial and Commercial Branches, Division No. 2, and the Account of Appropriations from the surplus Commercial Profits in England, so far as those appropriations have reference to the discharge of bills drawn for principal of India Debt.		
An Account, marked No. 9, combining the particulars in Division No. 2, of the Account first above referred to, shows that the Home Treasury has discharged in the corresponding period Bills of Exchange drawn for Interest of India Debt and other Territorial Services, beyond the amount which it has realized for remittances applicable to the discharge of those demands, the sum of	£. 4,580,201	
The Account No. 3, shows that of the Bills paid in England in the same period, which were drawn in liquidation of principal of India Debt, there was charged upon the Commercial profits to the extent of - - - - - - - - - -	2,256,182	
TOTAL for which London debits India - - -		6,836,383
Difference less debited by London - - - £.		2,205,338

EXPLANATION.

Government Balance (exclusive of bills in favour) due to the Company, existing on 1st May 1814, made applicable after that period as a Fund for meeting the Interest Bills, London having been charged in India with the expenditure from which it resulted prior to that period - - - - - - - - -		£. 2,112,113
Proceeds of Bullion, per Stirling Castle, shipped from India before 1st May 1814, for which the Territory received credit in this branch of the account, subsequently - - - - - - - - - - - - - - -		324,015
£.		2,436,128
Territorial Bills unpaid 1st May 1814 - - - - - -	£. 1,396,913	
Ditto - - ditto - ditto 1829 - - - - - -	1,152,966	
Amount of Territorial Obligations existing on 1st May 1814, falling in course of liquidation after that period, in excess of the like obligations remaining for payment after 1st May 1829 - - - - - - - - - -		243,947
£.		2,192,181

There are many other circumstances by which the two accounts which form the subject of this comparison are differently affected, operating both to the increase and diminution of the difference above exhibited, as respects the rates at which the bills of exchange comprised in those accounts were drawn upon the Court; the interest growing due from His Majesty's Government, after allowing for charges incurred but not repaid, (interest not being calculated in the London account as kept in India,) with various other circumstances, which, as their effects counterbalance each other, it is not considered necessary more minutely to trace.

(Errors excepted.)

East India House,
6 April 1832.

(signed) *Thos S. Cabell,*
Depy Acct Genl.

Appendix, No. 4.

II.—TERRITORIAL.

Appendix, No. 4.

Finances of India.

FINANCES OF INDIA FROM 1814-15 TO 1828-29.

IT appears by the annexed Account, No. 1, which corresponds in result with the Papers before Parliament, that in the 15 years, 1814-15 to 1828-29, there has been a local surplus of 9,905,913 *l.* after defraying all territorial charges incurred and paid in Bengal, at Madras, and at Bombay, including the interest of the debt, whether paid in India or in England, but excluding all the Home charges, and the cost of all territorial stores exported from Europe.

This result is exclusive of the expense of Bencoolen, Prince of Wales Island, Singapore and Malacca, the supplies to which places and to St. Helena, within the said period, after deducting the supplies made from those settlements, appear, by Account No. 2, to have amounted to 2,548,011 *l.* whereof there was issued to the Commercial Department (as by Account No. 3,) 388,981 *l.*, leaving 2,159,030 *l.* to be added to the territorial expenditure; thus reducing the before-mentioned local surplus of 9,905,913 *l.* to 7,746,883 *l.*

Account No. 4, exhibits the result, as drawn from the Indian statements, of the transactions between India and London, from 1814-15 to 1828-29, and shows a balance due to London by India of 9,041,721 *l.* This is exclusive of stores received from London, which are all accounted for in the Home charges.

Account No. 5, exhibits the result, as drawn from the Indian statements, of the transactions between the Territorial and Commercial Departments in India, and shows, after charging the Commercial Branch with the sums issued on its account at the Subordinates, a balance of 30,753,271 *l.* to be accounted for to the Territory by the Commerce.

Account No. 6, exhibits the result of the Cash Debt Transactions, or, in other words, of the Debt Transactions, omitting such as did not enter simultaneously into cash receipt or payment. The net amount of debt incurred appears to have been 17,289,864 *l.* of which 1,109,975 *l.* is the amount of debt cancelled by the King of Oude, which being deducted from the above sum of 17,289,864 *l.* leaves 16,179,889 *l.* as the amount added to the debt of India within the period.

Account No. 7, exhibits summaries of all the cash transactions of the Governments of Bengal, Madras and Bombay, from 1814-15 to 1828-29, separate and combined. The preparation of this account necessarily embraced a revision of the printed Budget statements, the result of which shows that some few items of an extraordinary nature both of receipt and payment, were omitted in those Budgets. Supplying these omissions, and adjusting the Europe store account and the interest upon the Carnatic deposit to the principle now observed, the local surplus is reduced from the sum of 9,905,913 *l.* as stated in the printed accounts, to 9,304,411 *l.*; and on reference to the statement applicable to Bombay, it will be seen that, owing to an alteration of system, the Accountant-general of that Presidency stated as a deduction from cash balance, the amount of military advances outstanding. This sum of 240,183 *l.* clearly forms a charge, which thus further reduces the local surplus to 9,064,228 *l.* Deducting the supplies to the Subordinate Settlements upon the principle before explained, the local surplus is further reduced to 6,905,198 *l.*

The following is the Cash Result of all India, in a very condensed form; viz.

Cash in the Treasuries of Bengal, Madras and Bombay, 30th April 1814 -	£. 5,548,476	Supplies to Commercial Branch	£ 30,364,290
Surplus Revenue - - -	9,064,228	Supplies to Subordinates, including St. Helena - - -	2,548,011
Difference between Debt incurred and paid off, including Oude, cancelled Loan and Commissioners for the redemption of do.	17,289,864	Unadjusted Debts and Credits between the Presidencies -	421,795
Balance of Supplies from London	9,041,717	Do. between the several Treasuries subordinate to Madras -	289,968
			33,624,064
		Cash in the Treasuries of the three Presidencies, 30 April 1829	7,320,221
	£. 40,944,285		£. 40,944,285

Account No. 8, shows the Net Charge of St. Helena to have amounted to 1,576,370*l.* from which must be deducted the sum of 100,690 *l.* included in the supplies from India to that island, leaving 1,475,680 *l.* as the balance of additional charge on the territorial revenues.

Account No. 9, contains a statement of the amount of the Home Territorial Charges for 1814-15 to 1828-29, which, after including all payments by the Home Treasury for stores sent to Prince of Wales' Island, Singapore and Malacca, and from China and the Cape of Good Hope to India, was 26,885,007 *l.*

East India House, }
2 April 1832. }

James C. Melvill,
Audr India Accts.

—No. 1.—

COMBINED RESULT of the REVENUES and CHARGES of *Bengal, Madras,* and *Bombay,* exclusive of the SUBORDINATES and of the HOME CHARGES, from 1814-15 to 1828-29.

—	REVENUES.	CHARGES, including Interest.	LOCAL SURPLUS.	LOCAL DEFICIT.
	£.	£.	£.	£.
1814-15 - - - -	17,231,191	15,684,060	1,547,131	—
1815-16 - - - -	17,168,196	16,664,382	503,814	—
1816-17 - - - -	18,010,023	16,848,627	1,161,396	—
1817-18 - - - -	18,305,266	17,597,386	707,880	—
1818-19 - - - -	19,392,004	19,223,885	168,119	—
1819-20 - - - -	19,172,506	18,980,761	191,745	—
1820-21 - - -	21,292,036	19,422,823	1,869,213	—
1821-22 - - - -	21,753,273	19,488,301	2,264,972	—
1822-23 - - - -	23,120,935	19,777,970	3,342,965	—
1823-24 - - - -	21,238,623	20,554,528	684,095	—
1824-25 - - - -	20,705,152	21,871,362	- - -	1,166,210
1825-26 - - - -	21,096,966	23,922,053	- - -	2,825,087
1826-27 - - - -	23,327,753	23,172,688	155,065	—
1827-28 - - - -	22,812,147	23,736,208	- - -	922,061
1828-29 - - - -	22,691,721	21,417,101	1,274,620	—
Total of the 15 Years - £.	307,317,792	298,360,135	13,871,015	4,913,358
		Deduct Deficit - -	4,913,358	
		Surplus - £.	8,957,657	
Add, Sums included in Charges on account of Europe Stores, the whole cost of which is transferred to the Home Accounts - - - -			948,256	
		Net Total Local Surplus - - - £.	9,905,913	

Appendix, No. 4.

Finances of India.

REVENUES and CHARGES of *Bengal* from 1814-15 to 1828-29.

—	REVENUES.	CHARGES including Interest on Debts.	SURPLUS.	DEFICIT.
	£.	£.	£.	£.
1814-15	11,089,823	8,753,656	2,336,167	—
1815-16	11,243,273	9,301,806	1,941,467	—
1816-17	11,789,511	9,602,615	2,186,896	—
1817-18	11,621,514	10,082,800	1,538,714	—
1818-19	12,370,370	10,604,061	1,766,309	—
1819-20	12,187,570	10,748,958	1,438,612	—
1820-21	13,487,218	10,501,801	2,985,417	—
1821-22	13,340,503	10,349,482	2,991,021	—
1822-23	14,163,278	10,263,573	3,899,705	—
1823-24	12,950,308	10,911,428	2,038,880	—
1824-25	13,479,192	12,620,179	859,013	—
1825-26	13,119,658	13,973,499	- - -	853,841
1826-27	14,757,089	13,405,151	1,351,938	—
1827-28	14,921,983	13,486,879	1,435,104	—
1828-29	14,784,870	12,042,222	2,744,648	—
£.	195,306,160	166,646,110	29,513,891	853,841
	Deduct Deficit - - -		853,841	
	TOTAL Net Revenue - - - - £.		28,660,048	

REVENUES and CHARGES of *Fort St. George*, from 1814-15 to 1828-29.

—	REVENUES.	CHARGES, including Interest on Debts.	SURPLUS.	DEFICIT.
	£.	£.	£.	£.
1814-15	5,322,164	5,233,680	88,484	—
1815-16	5,106,107	5,406,319	- - -	300,212
1816-17	5,360,220	5,321,552	38,668	—
1817-18	5,381,307	5,602,272	- - -	220,965
1818-19	5,361,432	6,090,819	- - -	729,387
1819-20	5,407,004	5,806,288	- - -	399,284
1820-21	5,403,506	5,696,715	- - -	293,209
1821-22	5,557,029	5,510,389	46,640	—
1822-23	5,585,210	5,239,988	345,222	—
1823-24	5,498,765	6,398,598	- - -	899,833
1824-25	5,440,743	5,951,793	- - -	511,050
1825-26	5,714,915	5,917,467	- - -	202,552
1826-27	5,981,681	5,771,517	210,164	—
1827-28	5,347,838	6,186,622	- - -	837,784
1828-29	5,575,049	5,701,496	- - -	126,447
£.	82,042,970	85,835,515	729,178	4,521,723
		Deduct Surplus	- - -	729,178
		TOTAL Net Charge	- - - £.	3,792,545

REVENUES and CHARGES of *Bombay*, from 1814-15 to 1828-29.

—	REVENUES.	CHARGES, including Interest on Debts.	SURPLUS.	DEFICIT.
	£.	£.	£.	£.
1814-15 - - - -	819,204	1,696,724	- - -	877,520
1815-16 - - - -	818,816	1,956,257	- - -	1,137,441
1816-17 - - - -	860,292	1,924,460	- - -	1,064,168
1817-18 - - - -	1,302,445	1,912,314	- - -	609,869
1818-19 - - - -	1,660,202	2,529,005	- - -	868,803
1819-20 - - - -	1,577,932	2,425,515	- - -	847,583
1820-21 - - - -	2,401,312	3,224,307	- - -	822,995
1821-22 - - - -	2,855,741	3,628,430	- - -	772,689
1822-23 - - - -	3,372,447	4,274,409	- - -	901,962
1823-24 - - - -	2,789,550	3,244,502	- - -	454,952
1824-25 - - - -	1,785,217	3,299,390	- - -	1,514,173
1825-26 - - - -	2,262,393	4,031,087	- - -	1,768,694
1826-27 - - - -	2,588,983	3,996,020	- - -	1,407,037
1827-28 - - - -	2,542,326	4,060,707	- - -	1,518,381
1828-29 - - - -	2,331,802	3,675,383	- - -	1,343,581
£.	29,968,662	45,878,510	—	
	TOTAL Net Charge - - - £.			15,909,848

(Errors excepted.)

East India House,
2 April 1832.

James C. Melvill,
Audr Indian Accts.

—No. 2.—

NET AMOUNT of SUPPLIES from the PRESIDENCIES in *India* to the SUBORDINATES, including *St. Helena*.

	£.	£.	£.
1814-15. Bengal - - - - - - -	169,654		
St. Helena - - - - -	3,168		
		172,822	
Madras - - - - - - - -		453	
		173,275	
Deduct Supplies from Subordinates to Bombay -		101	
			173,174
1815-16. Bengal - - - - - - -	160,313		
St. Helena - - - - -	17,136		
		177,449	
Madras - - - - - - - - -		902	
			178,351
1816-17. Bengal - - - - - - -	133,389		
St. Helena - - - - -	13,963		
		147,352	
Deduct Supplies from Subordinates to Madras - - - - - -	336		
Ditto from St. Helena to Ditto - -	101		
		437	
			146,915
Carried forward - - - £.			498,440

II.
FINANCE.

Appendix, No. 4.

Finances of India.

		£.		£.	£.
	Brought forward			- - -	498,440
1817-18.	Bengal		£. 201,903		
	St. Helena		4,898	206,801	
	Madras		1,136		
	St. Helena		1,297	2,433	209,234
1818-19.	Bengal		185,382		
	St. Helena		6,247	191,629	
	Deduct Supplies from Subordinates to Madras	84,671			
	Ditto from Madras to St. Helena	3,374	81,297		
	Ditto from Subordinates to Bombay		188	81,485	110,144
1819-20.	Bengal		154,117		
	St. Helena		15,344	169,461	
	Madras		3,063		
	St. Helena		5,052	8,115	
				177,576	
	Deduct Supplies from Subordinates to Bombay			33	177,543
1820-21.	Bengal		146,243		
	St. Helena		5,191	151,434	
	Madras		379		
	St. Helena		1,872	2,251	
				153,685	
	Deduct Supplies from Subordinates to Bombay			984	152,701
1821-22.	Bengal		190,206		
	St. Helena		2,637	192,843	
	Madras			1,855	
				194,698	
	Deduct Supplies from Subordinates to Bombay			794	193,904
1822-23.	Bengal		260,028		
	St. Helena		5,580	265,608	
	Madras			223	
				265,831	
	Deduct Supplies from Subordinates to Bombay			7,694	258,143
1823-24.	Bengal		164,910		
	St. Helena		7,879	172,789	
	Madras		169		
	St. Helena		19	188	172,977
	Carried forward			£.	1,773,086

				£.	£.
	Brought forward			- - -	1,773,086
1824-25.	Bengal		£. 250,685		
	St. Helena		3,668	254,353	
	Deduct Supplies from Subordinates to Madras		50		
	Ditto - ditto - to Bombay	£. 495			
	Less Supplies from Bombay to St. Helena	378			
			117		
				167	254,186
1825-26.	Bengal		70,217		
	St. Helena		4,946	75,163	
	Madras			7,998	
				83,161	
	Deduct Supplies from Subordinates to Bombay		1,492		
	Less Supplies from Bombay to St. Helena		234		
				1,258	81,903
1826-27.	Bengal		104,438		
	St. Helena		6,885	111,323	
	Madras			65,199	
	Bombay—St. Helena			166	176,688
1827-28.	Bengal		129,964		
	St. Helena		8,056	138,020	
	Deduct Supplies from Subordinates to Madras		26,210		
	Ditto - ditto - to Bombay	£. 2,842			
	Less Supplies from Bombay to St. Helena	374			
			2,468		
				28,678	109,342
1828-29.	Bengal		165,187		
	Less Supplies from St. Helena to Bengal		17,687	147,500	
	Madras			5,394	
				152,894	
	Deduct Supplies from St. Helena to Bombay			88	152,806
				£.	2,548,011
	The above Account contains the Net Supplies to St. Helena, amounting to			£.	190,690

(Errors excepted.)

East India House,
2 April 1832.

James C. Melvill,
Audr Indian Accts.

Appendix, No. 4.

Finances of India.

— No. 3. —

AMOUNT Debited and Credited for Supplies to the Commercial Department, from *St. Helena*, *Bencoolen*, and *Prince* of *Wales Island*.

—	DEBITED COMMERCIAL DEPARTMENT.				CREDITED COMMERCIAL DEPARTMENT.			
	St. Helena.	Bencoolen.	P.W.Island.	TOTAL.	St. Helena.	Bencoolen.	P.W.Island.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.
1814-15 -	- -	35,279	- -	35,279	—	—	—	—
1815-16 -	2,778	55,330	1,910	60,018	—	—	—	—
1816-17 -	19	15,980	195	16,194	—	—	—	—
1817-18 -	115	21,011	4,280	25,406	—	—	—	—
1818-19 -	227	- -	1,034	1,261	- -	- -	3,435	3,435
1819-20 -	1,212	10,976	600	12,788	—	—	—	—
1820-21 -	250	20,585	2,218	23,053	375	- -	- -	375
1821-22 -	- -	33,917	1,050	34,967	—	—	—	—
1822-23 -	661	43,287	1,226	45,174	373	200	- -	573
1823-24 -	1,125	43,173	- -	44,298	174	- -	- -	174
1824-25 -	991	59,313	- -	60,304	210	- -	- -	210
1825-26 -	1,865	- -	24,643	26,508	92	- -	- -	92
1826-27 -	2,116	- -	2,602	4,718	689	- -	- -	689
1827-28 -	2,669	- -	48	2,717	129	- -	- -	129
1828-29 -	2,381	- -	12	2,393	420	- -	- -	420
£.	16,409	338,851	39,818	395,078	2,462	200	3,435	6,097
Deduct Amount Credited - -				6,097				
Balance - - £.				388,981				

(Errors excepted.)

East India House,
2d April 1832.

James C. Melvill,
Audr Indian Accts.

— No. 4. —

COMBINED ACCOUNT of Supplies between *India* and *London*, including the Heads of His Majesty's Government, *Ceylon*, *Mauritius*, *Java*, the *Moluccas*, &c. from 1814–15 to 1828–29, both Years inclusive.

	BENGAL.	MADRAS.	BOMBAY.	TOTAL.
SUPPLIES from LONDON:	£.	£.	£.	£.
Bills on the Court, including those drawn for principal and interest of Indian debt - - - - -	11,249,310	2,607,612	1,352,667	15,209,589
Credits under the head of His Majesty's Government, including Java, Mauritius, Ceylon, the Moluccas, &c. -	2,765,349	144,213	- - -	2,909,562
Advances to civil and military funds, and to individuals recovered - -	167,501	704,681	245,664	1,117,846
Bullion transmitted through China -	23,628	- - -	- - -	23,628
Consignments of copper coins - -	- - -	28,284	- - -	28,284
Payments on account of the Carnatic fund - - - - - - -	- - -	1,685,051	- - -	1,685,051
Stamp duty on Bhurtpore prize property - - - - - - -	25,630	- - -	- - -	25,630
Iron bridge for the Nabob of Oude -	28,918	- - -	- - -	28,918
Privilege certificates to commanders of Europe ships - - - -	14,290	- - -	- - -	14,290
Annuities to civil servants to be paid by the Court - - - - -	25,343	- - -	- - -	25,343
Family remittances - - - - -	- - -	- - -	1,205	1,205
Miscellaneous - - - - - -	17,370	9,637	5,228	32,235
£.	14,317,339	5,179,478	1,604,764	21,101,581
SUPPLIES to LONDON:				
Bills drawn by the Court - - -	63,627	28,356	- - -	91,983
Bills on the King's Government transmitted to the Court - - -	1,362,015	- - -	- - -	1,362,015
Certificates granted by the Court in satisfaction of bills drawn on them -	245,653	- - -	- - -	245,653
Bills on the Court cancelled - -	25,876	- - -	- - -	25,876
Consignments of treasure - - -	2,824,770	926,813	103,420	3,855,003
Supplies to His Majesty's Government, including Java, Mauritius, Ceylon, the Moluccas, &c. - - -	4,236,093	484,882	57,825	4,778,800
Amount placed at the disposal of the Commissioners for the reduction of debt - - - - - - -	1,500,000	- - -	- - -	1,500,000
Charter-party and other payments -	- - -	- - -	11,613	11,613
Miscellaneous advances and disbursements, including Lord Clive's fund -	98,439	84,052	6,426	188,917
£.	10,356,473	1,524,103	179,284	12,059,860
Balance of SUPPLIES from LONDON - - £.				9,041,721

(Errors excepted.)

East India House,
2 April 1832.

James C. Melvill,
Audr Indian Accts.

(Appendix to No. 4.)

ACCOUNT of Supplies between *India* and *London*, including the Heads of

from 1814-15 to 1828-29,

BENGAL.	1814-15.	1815-16.	1816-17.	1817-18.	1818-19.	1819-20.
SUPPLIES from LONDON:	*Sicca Rupees.*	*Sicca Rupees.*	*Sicca Rupees.*	*Sicca Rupees.*	*Sicca Rupees.*	*Sicca Rupees.*
Bills on the Court (including those drawn for Principal and Interest of Indian Debt) - -	38,79,831	14,04,994	21,69,518	23,83,096	14,30,689	26,91,491
Credits, under the Head of His Majesty's Government, including Java, Mauritius, Ceylon, the Moluccas, &c. - - - - - -	1,03,983	6,97,914	1,16,82,811	14,84,189	20,54,468	16,59,372
Bullion transmitted through China - - -	- -	- -	2,03,692	- -	- -	- -
Advances to Civil and Military Funds, &c. recovered - - - - - - -	- -	- -	21,552	40,129	18,966	22,414
Stamp Duty on Bhurtpore Prize Property -	- -	- -	- -	- -	- -	- -
Iron Bridge for the Nabob of Oude - - -	- -	- -	1,79,913	- -	- -	- -
Privilege Certificates to Commanders of Europe Ships - - - - - - - -	- -	- -	- -	- -	- -	20,000
Annuities to Civil Servants to be paid by the Court	- -	- -	- -	- -	- -	- -
Miscellaneous - - - - - - -	15,032	- -	4,800	- -	- -	- -
Sicca Rupees	39,98,846	21,02,908	1,42,62,286	39,07,414	35,04,123	43,93,277
SUPPLIES to LONDON:						
Bills drawn by the Court - - - - -	3,71,210	65,000	- -	- -	- -	- -
Bills on the King's Government transmitted to the Court - - - - - -	- -	- -	13,00,195	13,21,398	17,63,517	14,56,958
Certificates Granted by the Court in satisfaction of Bills drawn on them - - - -	- -	- -	- -	- -	- -	- -
Bills on the Court cancelled - - - -	- -	- -	- -	- -	- -	- -
Treasure consigned - - - - - -	- -	- -	- -	- -	- -	- -
Supplies to the King's Government, including Java, Ceylon, Mauritius, the Moluccas, &c. -	71,09,102	44,35,306	68,31,730	24,62,329	39,61,415	25,00,967
Amount placed at the disposal of the Commissioners for the Reduction of Debt - -	- -	- -	- -	- -	- -	- -
Miscellaneous Advances and Disbursements, including Lord Clive's Fund - - - -	61,464	17,827	36,494	36,157	42,368	36,464
Sicca Rupees	75,41,776	45,18,133	81,68,419	38,19,884	57,67,300	39,94,389
Balance of Supplies from London - *Rupees*	- -	- -	60,93,867	87,530	- -	3,98,888
- - *£.*	- -	- -	706,889	10,153	- -	46,271
Ditto - - ditto - to London - *Rupees*	35,42,930	24,15,225	- -	- -	22,63,177	- -
- - *£.*	410,980	280,166	- -	- -	262,528	- -

- - - - - - - - (Appendix to No. 4.)

His Majesty's Government, *Ceylon*, *Mauritius*, *Java*, the *Moluccas*, &c.; both Years inclusive.

1820–21.	1821–22.	1822–23.	1823–24.	1824–25.	1825–26.	1826–27.	1827–28.	1828–29.	TOTAL.
Sicca Rupees.	*Sicca Rupees.*	*Sicca Rupees.*	*Sicca Rupees.*	*Sicca Rupees.*	*Sicca Rupees.*	*Sicca Rupees*	*Sicca Rupees.*	*Sicca Rupees.*	*Sicca Rupees.*
90,68,468	1,19,73,376	2,58,24,081	60,28,133	97,84,122	45,51,256	45,70,476	50,04,996	62,12,287	9,69,76,814
10,08,385	8,95,239	4,83,889	2,37,753	10,12,387	5,59,913	9,88,197	5,84,378	3,86,335	2,38,39,213
- -	- -	- -	- -	- -	- -	- -	- -	- -	2,03,962
19,828	46,193	71,458	1,08,968	77,328	1,82,611	2,07,450	3,64,908	2,62,079	14,43,974
- -	- -	- -	- -	- -	- -	- -	- -	2,20,944	2,20,944
- -	69,376	- -	- -	- -	- -	- -	- -	- -	2,49,289
- -	29,084	74,104	- -	- -	- -	- -	- -	- -	1,23,188
- -	- -	- -	- -	- -	- -	28,333	65,556	1,24,583	2,18,472
- -	- -	53,975	34,695	1,710	7,735	11,794	17,089	2,916	1,49,746
1,00,96,681	1,30,13,268	2,65,07,597	64,09,549	1,08,75,547	53,01,515	58,06,250	60,36,927	72,09,144	12,34,25,332
- -	45,283	- -	67,015	- -	- -	- -	- -	- -	5,48,508
8,31,347	9,37,928	4,12,709	2,37,054	9,91,626	5,43,379	9,84,680	5,78,542	3,82,173	1,17,41,506
- -	- -	- -	21,17,700	- -	- -	- -	- -	- -	21,17,700
86,547	- -	20,600	- -	1,15,921	- -	- -	- -	- -	2,23,068
- -	1,66,06,176	- -	41,90,573	- -	- -	- -	35,54,721	- -	2,43,51,470
19,20,038	20,61,595	11,56,638	4,54,370	12,25,556	2,39,945	11,60,789	5,91,157	4,07,102	3,65,18,039
- -	- -	1,29,31,034	- -	- -	- -	- -	- -	- -	1,29,31,034
51,834	27,781	1,35,260	52,355	28,524	1,01,615	1,12,243	55,708	52,520	8,48,614
28,89,766	1,96,78,763	1,46,56,241	71,19,067	23,61,627	8,84,939	22,57,712	47,80,128	8,41,795	8,92,79,939
72,06,915	- -	1,18,51,356	- -	85,13,920	44,16,576	35,48,538	12,56,799	63,67,349	3,41,45,393
836,002	- -	1,374,757	- -	987,615	512,323	411,630	145,789	738,612	3,960,866
- -	66,65,495	- -	7,09,518	—	—	—	—	—	—
- -	773,197	- -	82,304	—	—	—	—	—	—

(continued)

MADRAS.	1814-15.	1815-16.	1816-17.	1817-18.	1818-19.	1819-20.
SUPPLIES from LONDON:	*Rupees.*	*Rupees.*	*Rupees.*	*Rupees.*	*Rupees.*	*Rupees.*
Bills on the Court	12,06,264	6,57,504	13,37,341	20,96,253	10,48,743	23,18,288
Credits under the head of His Majesty's Government, Java, &c.	24,034	19,957	71,923	68,756	1,52,965	88,026
Payments on account of the Carnatic Fund	15,81,175	11,46,617	15,94,185	7,96,679	11,06,042	7,44,327
Advances to Civil and Military Funds and to Individuals, recovered,	1,24,471	1,87,208	1,14,022	3,84,368	1,53,288	1,92,407
Consignments of Copper Coins	- -	- -	- -	- -	- -	- -
Miscellaneous	3,573	12,408	- -	- -	- -	- -
Rupees	29,39,517	20,63,694	31,17,471	33,46,056	24,61,038	33,43,048
SUPPLIES to LONDON:						
Bills drawn by the Court	7,815	12,363	7,454	11,830	11,555	11,345
Consignments of Treasure	- -	- -	- -	- -	- -	- -
Supplies to His Majesty's Government, including Java, &c.	16,98,473	11,03,722	2,67,236	1,51,518	1,19,000	79,724
Miscellaneous	1,036	961	40,573	14,207	17,154	13,713
Rupees	17,07,324	11,17,046	3,15,263	1,77,555	1,47,709	1,04,782
Balance of Supplies from London { *Rupees*	12,32,193	9,46,648	28,02,208	31,68,501	23,13,329	32,38,266
£.	140,822	108,188	320,252	362,114	264,380	370,088
Ditto - ditto - to London	- -	- -	- -	- -	- -	- -

BOMBAY.	1814-15.	1815-16.	1816-17.	1817-18.	1818-19.	1819-20.
SUPPLIES from LONDON:						
Bills on the Court	3,98,580	4,01,282	7,67,952	7,21,489	11,67,420	10,82,326
Advances to Civil and Military Funds and to Officers, recovered	8,588	3,449	39,713	2,565	4,74,562	75,648
Family Remittances	- -	- -	- -	- -	- -	- -
Miscellaneous	351	188	141	1,017	552	558
Rupees	4,07,519	4,04,919	8,07,806	7,25,071	16,42,534	11,58,532
SUPPLIES to LONDON:						
Consignment of Treasure	- -	- -	- -	- -	- -	- -
His Majesty's Government, Advances to Naval Commissioners	2,30,000	2,52,000	32,000	- -	- -	- -
Charter-party and other Payments	13,503	47,279	18,736	23,709	- -	- -
Miscellaneous	- -	- -	- -	- -	- -	- -
Rupees	2,43,503	2,99,279	50,736	23,709	- -	- -
Balance of Supplies from London { *Rupees*	1,64,016	1,08,640	7,57,070	7,01,362	16,42,534	11,58,532
£.	18,452	11,884	85,171	78,903	184,785	130,335
Ditto ditto - to London	- -	- -	- -	- -	- -	- -

1820–21.	1821–22.	1822–23.	1823–24.	1824–25.	1825–26.	1826–27.	1827–28.	1828–29.	TOTAL.
Rupees.	*Rupees.*	*Rupees.*	*Rupees.*	*Rupees.*	*Rupees.*	*Rupees*	*Rupees.*	*Rupees.*	*Rupees.*
27,65,728	25,68,296	13,24,347	8,43,801	8,86,576	9,95,346	12,81,100	15,85,851	18,61,169	2,28,16,607
2,74,358	82,512	70,382	72,130	71,204	64,732	37,584	92,858	70,440	12,61,861
9,43,263	7,44,830	8,40,123	8,81,371	7,76,212	7,97,746	9,28,544	10,35,832	8,27,254	1,47,44,200
3,05,536	5,06,722	5,46,446	5,11,791	5,32,366	4,97,249	6,94,784	7,07,240	7,08,058	61,65,956
- -	- -	- -	- -	- -	28,105	1,20,666	98,718	- -	2,47,489
- -	- -	- -	3,030	1,833	6,931	14,541	19,359	22,652	84,327
42,88,885	39,02,360	27,81,298	23,12,123	22,68,191	23,90,109	30,77,219	35,39,858	34,89,573	4,53,20,440
19,658	17,430	19,905	9,818	20,558	19,372	8,971	32,629	37,410	2,48,113
- -	- -	- -	50,93,242	- -	- -	- -	30,16,376	- -	81,09,618
82,096	84,776	91,166	66,751	64,265	66,790	1,00,012	1,68,775	98,407	42,42,711
32,888	30,679	32,358	46,876	60,608	94,982	140,341	1,07,548	1,01,537	7,35,461
1,34,642	1,32,885	1,43,429	52,16,687	1,45,431	1,81,144	2,49,324	33,25,328	2,37,354	1,33,35,903
41,54,243	37,69,475	26,37,869	- -	21,22,760	22,08,965	28,27,895	2,14,530	32,52,219	3,19,84,537
474,771	430,797	301,471	- -	242,601	252,453	323,188	24,518	371,682	3,655,376
- -	- -	- {*Rupees* £.	29,04,564 331,950						

10,59,148	11,83,255	7,51,201	5,01,395	5,64,540	5,95,211	7,06,811	9,48,273	11,74,825	1,20,23,708
1,20,454	1,43,193	34,425	82,574	363,231	1,78,962	1,54,806	1,91,741	3,36,828	21,83,679
- -	- -	- -	- -	- -	1,726	2,358	3,255	3,375	10,714
577	1,372	299	1,475	1,506	33,295	998	4,144	- -	46,473
11,80,179	13,27,820	7,85,925	5,85,384	9,02,277	8,09,194	864,973	11,47,413	15,15,028	1,42,64,574
- -	- -	- -	9,19,287	- -	- -	- -	- -	- -	9,19,287
- -	- -	- -	- -	- -	- -	- -	- -	- -	5,14,000
- -	- -	- -	- -	- -	- -	- -	- -	- -	1,03,277
- -	- -	4,089	2,598	31,870	282	4,016	3,900	10,368	57,123
- -	- -	4,089	9,21,885	31,870	282	4,016	3,900	10,368	15,93,637
11,80,179	13,27,820	7,81,836	- -	8,70,407	8,08,912	8,60,957	11,43 513	15,04,660	1,26,70,937
132,770	149,380	87,957	- -	97,921	91,003	96,858	128,645	169,274	1,425,480
- -	- -	{*Rupees* £.	3,36,501 37,856						

Appendix, No. 4.

Finances of India.

— No 5. —

COMBINED ACCOUNT of SUPPLIES between COMMERCE and TERRITORY in *India*, from 1814–15 to 1828–29, both Years inclusive.

	BENGAL.	MADRAS.	BOMBAY.	TOTAL
SUPPLIES from COMMERCE:	£.	£.	£.	£.
Sales of Imports and Exports, &c. -	3,207,166	550,518	2,313,670	6,071,354
Stores issued to different departments, & consigned to the other Presidencies, &c.	1,560,121	644,380	12,129	2,216,630
Bullion received from England - -	218,045	- - -	- - -	218,045
Advances and Charges recovered - -	- - -	183,486	- - -	183,486
Miscellaneous (including difference of exchange) - - - - -	48,987	36,370	- - -	85,357
Treasure consigned from Canton - -	570,720	- - -	- - -	570,720
Other supplies from ditto - - -	1,175	15,142	2,948	19,265
	5,606,214	1,426,896	2,328,747	9,364,857
SUPPLIES to COMMERCE:				
Advances for the purchase of Investments, &c. - - - - -	21,468,625	4,540,868	3,581,728	29,591,221
Customs duty on the Investments -	425,273	142,785	30,010	598,068
Stores, &c received from different departments and consigned from the other Presidencies - - - -	242,291	173,134	449,341	864,766
Building Ships for the Company's Trade - - - - - -	- - -	- - -	7,167	7,167
Commercial Salaries and Establishments	541,467	473,562	- - -	1,015,029
Charterparty allowances and demorage of Europe ships - - - -	87,884	26,562	- - -	114,446
Charges of merchandize - - -	- - -	260,111	- - -	260,111
Recoveries on account of His Majesty's Government - - - - -	63,378	- - -	- - -	63,378
Miscellaneous - - - - - -	68,973	56,706	- - -	125,679
Bills drawn by the Canton Supracargoes - - - - -	5,808,339	- - -	436,480	6,244,819
Treasure remitted to ditto - - -	707,218	- - -	- - -	707,218
Other Supplies to ditto, including Stores	67,943	- - -	69,307	137,250
£.	29,481,391	5,673,728	4,574,033	39,729,152
Balance of SUPPLIES to COMMERCE - - £.				30,364,295

(Errors excepted.)

East India House,
2 April 1832.

James C. Melvill,
Aud^r Indian Acc^ts.

(Appendix to No. 5.)

ACCOUNT of SUPPLIES between COMMERCE and TERRITORY in *India*, from 1814-15 to 1828-29, both Years inclusive.

(Appendix to No. 5.) - - - - - - - -

ACCOUNT of Supplies between Commerce and Territory

BENGAL.	1814-15.	1815-16.	1816-17.	1817-18.	1818-19.	1819-20.
Supplies from Commerce:	*Sicca Rupees.*	*Sicca Rupees.*	*Sicca Rupees.*	*Sicca Rupees.*	*Sicca Rupees.*	*Sicca Rupees.*
Sale of Imports and Exports - - - -	18,67,799	25,54,200	24,44,536	19,48,465	26,75,219	20,58,010
Stores issued to different Departments, and consigned to the other Presidencies, &c. - -	15,69,383	13,18,413	21,31,640	15,20,459	12,91,746	13,96,484
Bullion received from England - - -	- -	- -	- -	9,51,130	9,28,572	- -
Miscellaneous (including difference of Exchange)	- -	- -	65,029	22,966	18,345	14,367
Treasure consigned from Canton - - -	- -	- -	- -	- -	49,20,000	- -
Tea - - ditto - - ditto - - -	- -	- -	- -	- -	- -	- -
Sicca Rupees	34,37,182	38,72,613	46,41,205	44,43,020	98,33,882	34,68,861
Supplies to Commerce:						
Advances for the purchase of Investments -	49,83,377	75,57,718	78,49,727	90,18,774	89,89,043	1,20,25,285
Customs Duty on the Investments - - -	5,33,211	1,65,563	1,96,365	2,29,279	1,65,704	2,93,701
Stores received from different Departments, and consigned from the other Presidencies, &c. -	- -	2,30,138	1,22,747	2,07,393	1,22,867	3,12,248
Salaries of the Members of the Board of Trade and other Commercial Servants - - -	2,81,145	2,84,424	2,79,398	2,75,796	2,92,044	3,14,618
Charter-party allowances and demorage of Europe Ships - - - - - - -	84,872	1,20,282	95,677	1,38,615	96,699	99,375
Recoveries on account of His Majesty's Government - - - - - - - -	- -	- -	4,72,456	- -	- -	- -
Miscellaneous - - - - - - -	- -	- -	11,465	14,853	25,740	56,804
Bills drawn by the Canton Supracargoes -	49,41,034	45,33,999	22,99,396	31,40,121	- -	12,23,020
Treasure remitted to - ditto - - -	- -	10,30,208	4,07,385	- -	- -	25,55,162
Consignment of Cotton, &c. to ditto - -	3,49,478	2,32,660	- -	3,581	- -	- -
Sicca Rupees	1,11,73,117	1,41,54,992	1,17,34,616	1,30,28,412	96,92,097	1,68,80,213
Balance of Supplies to Commerce { *Sicca Rupees*	77,35,935	1,02,82,379	70,93,411	85,85,392	- -	1,34,11,352
- - £.	897,368	1,192,756	822.835	995,905	- -	1,555,717
Ditto - ditto - from ditto - - - - - - - - - - { *Sicca Rupees*					1,41,785	
- - £.					16,447	

(Appendix to No. 5.)

in *India*, from 1814–15 to 1828–29, both Years inclusive.

1820–21.	1821–22.	1822–23.	1823–24.	1824–25.	1825–26.	1826–27.	1827–28.	1828–29.	TOTAL.
Sicca Rupees.	*Sicca Rupees*	*Sicca Rupees.*	*Sicca Rupees.*	*Sicca Rupees.*	*Sicca Rupees.*	*Sicca Rupees.*	*Sicca Rupees.*	*Sicca Rupees.*	*Sicca Rupees.*
19,95,557	29,06,846	24,97,931	25,39,554	18,34,242	4,05,992	8,26,350	3,49,693	7,43,586	2,76,47,980
10,50,134	9,77,374	6,30,272	3,66,375	3,66,540	2,23,376	2,20,871	2,77,814	1,08,435	1,34,49,316
- -	- -	- -	- -	- -	- -	- -	- -	- -	18,79,702
16,391	17,718	1,08,583	37,221	23,707	25,199	42,958	20,751	9,065	4,22,300
- -	- -	- -	- -	- -	- -	- -	- -	- -	49,20,000
- -	- -	- -	- -	- -	- -	- -	- -	10,132	10,132
30,62,082	39,01,938	32,36,786	29,43,150	22,24,489	6,54,567	10,90,179	6,48,258	8,71,218	4,83,29,430
1,17,20,455	1,25,27,946	1,29,34,014	1,29,77,182	1,39,11,644	1,61,03,896	1,83,66,908	2,05,96,078	1,55,12,305	18,50,74,352
2,82,810	2,58,912	2,59,858	1,34,261	2,24,565	2,10,935	2,45,378	2,02,380	2,63,220	36,66,142
87,169	56,948	77,847	1,05,209	68,390	1,98,530	69,973	2,07,464	2,21,788	20,88,711
3,11,429	2,94,683	3,70,081	3,37,375	3,21,160	3,17,917	3,40,658	3,35,484	3,11,605	46,67,817
40,181	57,238	24,681	- -	- -	- -	- -	- -	- -	7,57,620
- -	- -	73,908	- -	- -	- -	- -	- -	- -	5,46,364
13,250	15,792	24,319	89,020	30,360	1,38,449	55,755	85,405	33,385	5,94,597
37,50,292	35,23,257	45,16,960	40,51,149	70,09,722	14,89,860	11,26,088	15,49,994	69,17,000	5,00,71,892
- -	- -	- -	21,03,953	- -	- -	- -	- -	- -	60,96,708
- -	- -	- -	- -	- -	- -	- -	- -	- -	5,85,719
1,62,05,586	1,67,34,776	1,82,81,668	1,97,98,149	2,15,65,841	1,84,59,587	2,02,04,760	2,29,76,805	2,32,59,303	25,41,49,922
1,31,43,504	1,28,32,838	1,50,44,882	1,68,54,999	1,93,41,352	1,78,05,020	1,91,14,581	2,23,28,547	2,23,88,085	20,58,20,492
1,524,646	1,488,609	1,745,206	1,955,180	2,243,597	2,065,382	2,217,291	2,590,111	2,597,018	23,875,174

MADRAS.	1814–15.	1815–16.	1816–17.	1817–18.	1818–19.	1819–20.
SUPPLIES from COMMERCE:	*Rupees.*	*Rupees.*	*Rupees.*	*Rupees.*	*Rupees.*	*Rupees.*
Sale of Imports and Exports (including gain on Sales, &c.)	7,10,227	4,38,294	2,88,260	4,26,388	2,78,018	7,77,007
Stores issued to the different Departments and consigned to the other Presidencies	6,78,482	5,51,558	6,24,103	3,15,003	2,24,162	4,41,468
Advances and Charges recovered	1,63,583	58,697	1,62,389	64,893	1,53,984	3,23,626
Miscellaneous	3,398	7,534	19,516	11,358	28,418	747
Supplies from Canton	- - -	44,898	63,931	21,689	1,973	- - -
Rupees	15,55,690	11,00,981	11,58,199	8,39,331	6,86,555	15,42,848
SUPPLIES to COMMERCE:						
Commercial Salaries and Establishments	5,52,766	5,13,807	4,83,903	5,00,465	4,07,180	3,83,400
Advances for the provision of Investments including the Ceylon Cinnamon Investment, &c.	23,20,979	34,15,913	38,73,006	34,25,723	34,43,376	27,50,189
Customs Duty on the Investments	2,60,022	1,56,016	81,526	48,832	1,13,351	77,383
Charges of Merchandize	3,48,064	3,15,570	2,47,492	2,87,605	2,65,484	3,03,932
Demorage, Charter-party Allowances, &c.	35,753	77,528	38,230	37,597	12,843	15,759
Dead Stock and Stores, &c.	- - -	- - -	4,52,662	4,94,102	41,611	67,926
Miscellaneous, including loss on Sales	29,841	35,623	22,158	61,852	65,476	33,888
Rupees	35,47,425	45,14,457	51,98,977	48,56,176	43,49,321	36,32,477
Balance of Supplies from Commerce — *Rupees*	—	—	—	—	—	—
£.	—	—	—	—	—	—
Ditto - ditto - to ditto — *Rupees*	19,91,735	34,13,476	40,40,778	40,16,845	36,62,766	20,89,629
£.	227,627	390,111	461,803	459,068	418,602	238,815

BOMBAY.	1814–15.	1815–16.	1816–17.	1817–18.	1818–19.	1819–20.
SUPPLIES from COMMERCE:						
Sale of Imports, &c.	17,47,849	19,23,486	14,29,121	16,10,557	21,01,228	19,86,989
Stores consigned to other Presidencies, &c.	- -	- -	- -	- -	- -	- -
Supplies from China	- -	7,602	12,100	- -	- -	5,845
Rupees	17,47,849	19,31,088	14,41,221	16,10,557	21,01,228	19,92,834
SUPPLIES to COMMERCE:						
Advances for the purchase of Investments, &c.	28,68,224	38,75,346	30,75,249	42,26,170	31,34,889	9,72,013
Stores received from the other Presidencies	37,184	1,87,703	3,64,342	3,55,966	6,74,580	9,07,772
Building Ships for the Company's trade	2,385	61,320	- -	- -	- -	- -
Customs Duty on the Investments, &c.	- -	- -	- -	- -	- -	- -
Supplies to Canton, including Stores	- -	- -	359	- -	- -	- -
Bills of the Canton Supracargoes	- -	- -	1,32,000	- -	- -	- -
Rupees	29,07,793	41,24,369	35,71,950	45,82,136	38,09,469	18,79,785
Balance of Supplies from Commerce — *Rupees*	- -	- -	- -	- -	- -	1,13,049
£.	- -	- -	- -	- -	- -	12,718
Ditto - ditto - to ditto — *Rupees*	11,59,944	21,93,281	21,30,729	29,71,579	17,08,241	- -
£.	130,494	246,744	239,706	334,303	192,177	- -

1820–21.	1821–22.	1822–23.	1823–24	1824–25.	1825–26.	1826–27.	1827–28.	1828–29.	TOTAL.
Rupees.	*Rupees.*	*Rupees.*	*Rupees.*	*Rupees.*	*Rupees.*	*Rupees.*	*Rupees.*	*Rupees.*	*Rupees*
1,92,898	5,65,694	4,14,719	1,95,760	2,30,175	2,07,702	60,793	21,293	9,806	48,17,034
11,28,459	3,15,927	2,66,092	2,72,173	2,28,894	2,62,817	1,05,071	1,19,811	1,04,303	56,38,323
1,24,501	3,48,821	2,05,010	- - -	- - -	- - -	- - -	- - -	- - -	16,05,504
13,832	4,040	8,282	41,031	49,819	6,436	58,276	30,962	34,590	3,18,239
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	1,32.491
14,59,690	12,34,482	8,94,103	5,08,964	5,08,888	4,76,955	2,24,140	1,72,066	1,48,699	1,25,11,591
3,74,853	2,54,716	2,16,686	94,619	77,899	69,367	68,315	72,057	73,633	41,43,666
33,87,968	27,76,813	19,35,137	16,14,425	22,06,201	12,18,889	20,32,787	31,36,526	21,94,667	3,97,32,599
76,671	37,173	37,679	53,111	58,970	57,622	42,187	56,884	91,943	12,49,370
3,20,887	1,05,962	80,983	- - -	- - -	- - -	- - -	- - -	- - -	22,75,979
5,957	1,750	7,000	- - -	- - -	- - -	- - -	- - -	- - -	2,32,417
1,41,082	16,825	3,601	23,354	60,930	29,029	20,282	1,12,337	51,177	15,14,918
22,308	24,407	63,619	9,097	11,480	42,889	31,459	7,995	34,084	4,96,176
43,29,726	32,17,646	23,44,705	17,94,606	24,15,480	14,17,796	21,95,030	33,85,799	24,45,504	4,96,45,125
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
28,70,036	19,83,164	14,50,602	12,85,642	19,06,592	9,40,841	19,70,890	32,13,733	22,96,805	3,71,33,534
328,004	226,647	165,783	146,931	217,896	107,525	225,244	367,284	262,492	4,243,832
17,52,812	23,28,385	18,36,891	13,61,358	13,60,255	5,90,281	2,83,189	1,68,049	85,508	2,05,65,958
66,842	7,209	- -	- -	- -	- -	993	13,251	19,515	1,07,810
- -	- -	- -	- -	- -	- -	- -	464	198	26,209
18,19,654	23,35,594	18,36,891	13,61,358	13,60,255	5,90,281	2,84,182	1,81,764	1,05,221	2,06,99,977
19,23,270	14,77,316	13,23,085	13,24,172	24,00,140	12,38,777	11,20,060	17,39,140	11,39,732	3,18,37,583
13,47,042	56,170	24,720	- -	19	- -	32,934	5,707	- -	39,94,139
- -	- -	- -	- -	- -	- -	- -	- -	- -	63,705
- -	- -	- -	- -	- -	- -	88,440	1,16,038	62,274	2,66,752
- -	- -	5,00,690	97,714	17,298	- -	- -	- -	- -	6,16,061
- -	- -	27,23,462	10,24,368	- -	- -	- -	- -	- -	38,79,830
32,70,312	15,33,486	45,71,957	24,46,254	24,17,457	12,38,777	12,41,434	18,60,885	12,02,006	4,06,58,070
- -	8,02,108	—	—	—	—	—	—	—	—
- -	90,237	—	—	—	—	—	—	—	—
14,50,658	- -	27,35,066	10,84,896	10,57,202	6,48,496	9,57,252	16,79,121	10,96,785	1,99,58,093
163,199	- -	307,695	122,051	118,935	72,956	107,691	188,901	123,388	2,245,285

Appendix, No. 4.

Finances of India.

— No. 6. —

A STATEMENT of the CASH DEBT TRANSACTIONS of *Bengal*, *Madras* and *Bombay*, from 1814–15 to 1828–29 inclusive.

		£.	£.
1814–15	Amount of Debt incurred in this year in excess of the amount discharged - - - - - - -		1,001,225
1815–16	- - ditto - - ditto - - - -		1,564,839
1816–17	- - ditto - - ditto - - - -		410,811
1817–18	- - ditto - - ditto - - - -		706,843
1818–19	- - ditto - - ditto - - - -		1,820,849
1819–20	- - ditto - - ditto - - - -		3,564,176
1821–22	- - ditto - - ditto - - - -		14,283
1824–25	- - ditto - - ditto - - - -		860,779
1825–26	- - ditto - - ditto - - - -		5,070,374
1826–27	- - ditto - - ditto - - - -		1,112,328
1827–28	- - ditto - - ditto - - - -		4,458,552
Deduct,			20,585,059
1820–21	Amount of Debt discharged in this year in excess of the amount incurred -	38,143	
1822–23	- ditto - ditto - -	341,030	
1823–24	- ditto - ditto - -	2,785,846	
1828–29	- ditto - ditto - -	130,176	
			3,295,195
	Net Amount incurred -		17,289,864
	Of which there has been cancelled by the King of Oude for cession of Territory - - - - -		1,109,975
	Amount of Cash Debt actually incurred - - £.		16,179,889

East India House,
2 April 1832.

(Errors excepted.)

James C. Melvill,
Aud^r Indian Acc^ts.

—No. 7. (A.)—

A SUMMARY VIEW of the CASH TRANSACTIONS of the Government of *Bengal*, from 1814–15 to 1828–29, inclusive.

— No. 7. (A.) —

A SUMMARY VIEW of the CASH TRANSACTIONS of the GOVERNMEN

—	1814-15.	1815-16.	1816-17.	1817-18.	1818-19.	1819-20.
	£.	£.	£.	£.	£.	£.
BALANCE at the commencement of each official year	2,245,210	2,785,144	3,005,136	4,162,437	2,697,858	3,648,062
Add:						
The Amount of Revenues realized in each year, per Budget Account No. 1.	11,089,823	11,243,273	11,789,511	11,621,514	12,370,370	12,187,570
Extraordinary Receipts in excess of Extraordinary Charges, which were omitted in Budget Account No. 1.	36,875	- - -	- - -	- - -	- - -	- - -
Supplies from London (exclusive of Political Stores included in Home Charges) in excess of supplies thereto	- - -	- - -	706,888	10,153	- - -	46,271
Supplies from Madras and Bombay, in excess of supplies thereto	—	—	—	—	—	—
Supplies from the Commercial Department, including Canton, in excess of supplies thereto	- - -	- - -	- - -	- - -	16,447	- - -
Debt incurred, in excess of Debt discharged	983,770	1,350,061	385,653	396,529	1,719,678	3,370,141
TOTAL RECEIPTS in each year, combined with the Balance at the commencement of each year	14,355,678	15,378,478	15,887,188	16,190,633	16,804,353	19,252,044
Deduct:						
Amount of the Territorial Charges incurred in each year, per Budget Account No. 1, which excludes the value of Political Stores charged in the Home Account	7,3, 005	7,854,681	8,025,980	8,483,924	9,087,377	8,950,160
Extraordinary Charges in excess of extraordinary Receipts which were omitted in the Budget Account No. 1.	- - -	2,286	5,591	38,218	29,058	31,160
Interest on Debt, not included in No. 1, but stated in the combined view of the Revenues and Charges of India, in Budget Account No. 8.	1,392,776	1,458,145	1,587,655	1,611,642	1,531,475	1,808,764
Supplies to London, in excess of supplies therefrom	410,980	280,166	- - -	- - -	262,528	- - -
Ditto to Madras and Bombay, in excess of supplies therefrom	1,323,577	1,407,859	1,135,338	2,156,285	2,054,224	1,753,834
Ditto to Subordinate Settlements (including St. Helena) in excess of supplies therefrom	172,828	177,449	147,352	206,801	191,629	169,461
Ditto to Commercial Department (including Canton) in excess of supplies therefrom	897,368	1,192,756	822,835	995,905	- - -	1,555,717
Debt paid off, in excess of Debt incurred	- - -	- - -	- - -	- - -	- - -	- - -
TOTAL PAYMENTS	11,570,534	12,373,342	11,724,751	13,492,775	13,156,291	14,269,09
BALANCE remaining at the close of each official year £.	2,785,144	3,005,136	4,162,437	2,697,858	3,648,062	4,982,948

East India House
2 April 1832.

—No. 7. (A.)—

of *Bengal*, from 1814–15, to 1828–29, inclusive.

1820–21.	1821–22.	1822–23.	1823–24.	1824–25.	1825–26.	1826–27.	1827–28.	1828–29.	GRAND TOTAL.
£,	£.	£.	£.	£.	£.	£.	£.	£.	£.
4,982,948	6,749,870	7,016,907	7,292,272	4,075,501	2,619,391	3,375,480	2,743,048	3,772,683	Balance 1 May 1814. 2,245,210
13,487,218	13,340,503	14,163,278	12,950,308	13,479,192	13,119,658	14,757,089	14,921,983	14,784,870	195,306,160
- - -	20,561	- - -	- - -	5,548	1,624	10,149	22,730	5,109	102,596
836,002	- - -	1,374,757	- - -	987,614	512,323	411,630	145,788	738,613	5,770,039
—	—	—	—	—	—	—	—	—	—
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	16,447
- - -	177,901	- - -	- - -	182,787	4,947,348	1,685,056	4,589,673	- - -	19,788,597
19,306,168	20,288,835	22,554,942	20,242,580	18,730,642	21,200,344	20,239,404	22,423,222	19,301,275	223,229,049
8,750,757	8,540,182	8,746,042	9,445,538	11,394,496	12,634,516	11,891,536	11,774,626	10,149,617	143,102,437
147,538	- - -	47,209	1,282	- - -	- - -	- - -	- - -	- - -	302,342
1,758,394	1,816,030	1,517,532	1,465,890	1,225,683	1,338,983	1,513,616	1,712,253	1,890,605	23,629,443
- - -	773,198	- - -	82,304	- - -	- - -	- - -	- - -	- - -	1,809,176
42,126	461,066	2,066,002	175,353	993,122	1,710,820	1,762,590	2,435,529	1,149,158	20,626,883
151,434	192,843	265,608	172,789	254,353	75,163	111,323	138,020	147,500	2,574,553
1,524,646	1,488,609	1,745,206	1,955,180	2,243,597	2,065,382	2,217,291	2,590,111	2,597,018	23,891,621
181,403	- - -	875,071	2,868,743	- - -	- - -	- - -	- - -	221,085	4,146,302
12,556,298	13,271,928	15,262,670	16,167,079	16,111,251	17,824,864	17,496,356	18,650,539	16,154,983	220,082,757
6,749,870	7,016,907	7,292,272	4,075,501	2,619,391	3,375,480	2,743,048	3,772,683	3,146,292	3,146,292

(Errors excepted.)

(signed) *James C. Melvill,*
Aud^{r} Indian Acc^{ts}.

No. 7. (A.)—*continued.*

A SUMMARY of the CASH TRANSACTIONS of *Bengal* and its Subordinates, from the Year 1814–15 to 1828–29, including Supplies made to and received from other Presidencies, &c.

		S.Rs.	S.Rs.
BY CASH BALANCES remaining in the Treasuries of the several Departments on the 30th April 1814 - - - - - - - - - - - - - -		- - -	1,93,55,256
1814-15:			
Amount of Territorial Revenues realized in this year, according to Budget Account No. 1, annually presented to Parliament, Ct. Rs. 11,08,98,235, or - - - - - - -		9,56,01,927	
Further Amount of Revenue, chiefly of an extraordinary nature, not included in the above view		12,73,060	
TOTAL REVENUES - - -		9,68,74,987	
	S.Rs.		
Amount of Territorial Charges incurred in this year, according to Budget Account No. 1, annually presented to Parliament, Ct. Rs. 7,37,30,047, or	6,35,60,385		
Further Charges omitted in the above view - - - - - - -	9,55,177		
Interest on Debt not included in No. 1, but stated in the combined view of the Revenues and Charges of India, in Budget No. 8. - - - - - -	1,20,06,691		
TOTAL CHARGES - - -		7,65,22,253	
Surplus - - -		2,03,52,734	

SUPPLIES:

		S.Rs.			S.Rs.
From London, including transactions on account His Majesty's Government - - -	S.Rs. 43,72,388		To London, including transactions on account His Majesty's Government - -		75,41,776
Deduct for sale of Stores credited as a Receipt - - -	3,73,542	39,98,846	To Madras - -	S.Rs. 84,54,403	
From Madras - - -		32,16,177	Deduct advances on account of His Majesty's Government, included above - - -	1,39,953	83,14,450
From Bombay - - -		11,51,680	To Bombay - - - -		74,63,602
From Subordinate Settlements		1,94,877	To Subordinate Settlements -		16,84,722
From Commercial Department		34,37,182	To Commercial Department -		1,11,73,117
		1,19,98,762			
Excess of Supplies rendered -		2,41,78,905			
S.Rs.		3,61,77,667	S.Rs.		3,61,77,667

DEBT TRANSACTIONS:

	S.Rs.		S.Rs.
Debt incurred in the several Departments - - -	3,59,14,449	Debt paid off in the several Departments - - -	2,74,33,675
		Excess of Debt incurred -	84,80,774
S.Rs.	3,59,14,449	S.Rs.	3,59,14,449

Excess of Supplies rendered, as above - - - - - -	2,41,78,905		
Deduct Excess of Debt incurred - - - - - - -	84,80,774		
Deduct Supplies, &c. rendered, from the Surplus Revenue - - -		1,56,98,131	
			46,54,603
BALANCE remaining on the 30th April 1815 - - - S.Rs.			2,40,09,859

	S. Rs.	S. Rs.	S. Rs.
BY BALANCE remaining on the 30th April 1815 - - - - - - - - -		- - -	2,40,09,859
1815–1816:			
Amount of Territorial Revenues realized in this year, according to the Annual Budget Account No. 1 presented to Parliament, Ct. Rs. 11,24,32,728, or - - - - - - - -		9,69,24,766	
Further Amount of Revenues included in Account No. 1. - - - - - - -		14,87,303	
TOTAL REVENUES - - -		9,84,12,069	
Amount of Territorial Charges incurred in this year, per Annual Parliamentary Account No. 1, Ct. Rs. 7,85,46,812, or - - - - - - - -	6,77,12,769		
Further Charges, omitted in No. 1. - - - - - - - - - -	15,07,009		
Interest on Debt, not included in No. 1, but stated in No. 8. - - - -	1,25,70,213		
TOTAL CHARGES - - -		8,17,89,991	
Surplus - - -		1,66,22,078	

SUPPLIES:

	S. Rs.	S. Rs.		S. Rs.	S. Rs.
From London, including transactions on account of His Majesty's Government -	24,09,030		To London, including transactions on account of His Majesty's Government - -		45,18,133
Deduct sale of Stores, credited as Extraordinary Revenue	3,06,122	21,02,908	To Madras -	94,86,116	
From Madras -	24,80,611		Deduct Naval Advances, included above - - -	1,12,708	93,73,408
Add, Commercial consignment -	2,30,138	27,10,749	To Bombay -	65,15,947	
From Bombay - - -		10,41,888	To Subordinate Settlements - -	17,23,753	
From Subordinate Settlements		1,94,019	To Commercial Department, including Canton -	1,39,24,854	
From Commercial Department		38,72,613	Add, consignment to Madras -	2,30,138	1,41,54,992
		99,22,177			
Excess of Supplies rendered		2,63,64,056			
	S. Rs.	3,62,86,233		S. Rs.	3,62,86,233

DEBT TRANSACTIONS:

	S. Rs.		S. Rs.
Debt incurred in the several Departments - - -	3,20,16,376	Debt paid off in the several Departments - - -	2,03,77,908
		Excess of Debt incurred -	1,16,38,468
S. Rs.	3,20,16,376	S. Rs.	3,20,16,376

		S. Rs.	S. Rs.
Excess of Supplies, as shown above - - - - - -	2,63,64,056		
Deduct, Excess of Debt incurred - - - - - - -	1,16,38,468		
Deduct Supplies, &c. rendered, from the Surplus Revenue - - -		1,47,25,588	
			18,96,490
BALANCE remaining on the 30th April 1816 - - -		S. Rs.	2,59,06,349

(continued)

		S.Rs.	S.Rs.
BY BALANCE remaining on the 30th April 1816 - - - - - - - - -		- - -	2,59,06,349
1816-17:			
Amount of Territorial Revenues realized in this year, according to Annual Budget Account No. 1, presented to Parliament, Ct. Rs. 11,78,95,107, or - - - - - - -		10,16,33,713	
Further Amount of Revenues not included in Account No. 1. - - - - - - - -		15,32,310	
TOTAL REVENUES - - -		10,31,66,023	
Amount of Territorial Charges incurred in this year per Annual Parliamentary Account No. 1, Ct. Rs. 8,02,59,798, or - - - - - - - - -	S.Rs. 6,91,89,481		
Further Charges omitted in No. 1. - - - - - - - - - -	15,80,512		
Interest on Debt not included in No. 1, but stated in No. 8. - - - - -	1,36,86,680		
TOTAL CHARGES - - -		8,44,56,673	
Surplus - - -		1,87,09,350	

SUPPLIES:

		S.Rs.			S.Rs.
From London, including transactions on account of His Majesty's Government -	S.Rs. 1,43,44,590		To London, including transactions on account of His Majesty's Government -		81,68,419
Deduct, Sale of stores credited as Extraordinary Revenue -	82,304		To Madras -	1,01,08,828	
			Deduct Naval Advances included above - -	42,601	1,00,66,227
		1,42,62,286	To Bombay - - -		59,84,297
From Madras - - -		50,74,433	To Subordinates - - -		15,61,090
From Bombay - - -		11,88,692	To Commercial Department, including Canton - -		1,17,34,616
From Subordinate Settlements		2,90,817			
From Commercial Department		46,41,205			
		2,54,57,433			
Excess of Supplies rendered -		1,20,57,216			
S.Rs.		3,75,14,649	S.Rs.		3,75,14,649

DEBT TRANSACTIONS:

	S.Rs.		S.Rs.
Debt incurred in the several Departments - - -	2,92,47,222	Debt paid off in the several Departments - - -	2,59,22,631
		Excess of Debt incurred -	33,24,591
S.Rs.	2,92,47,222	S.Rs.	2,92,47,222

Excess of Supplies rendered, as shown above - - - -	1,20,57,216		
Deduct, Excess of Debt incurred - - - - - - -	33,24,591		
Deduct Supplies, &c. rendered from the Surplus Revenue - - -		87,32,625	
			99,76,725
BALANCE remaining on 30th April 1817 - - - S.Rs.			3,58,83,074

		S. Rs.	S. Rs.
BY BALANCE remaining on the 30th April 1817 - - - - - - -		- - -	3,58,83,074
1817–1818:			
Amount of Territorial Revenues realized in this year, according to Annual Budget Account No. 1, presented to Parliament, *Ct. Rs.* 11,62,15,136, or - - - - - - -		10,01,85,462	
Further Amount of Revenues not included in Account No. 1, - - - - - -		12,76,194	
TOTAL REVENUES - - -		10,14,61,656	
Amount of Territorial Charges incurred in this year, per Budget Account No. 1, *Ct. Rs.* 8,48,39,239, or - - - - - - - -	7,31,37,275		
Further Charges omitted in No. 1. - - - - - - - -	16,05,657		
Interest on Debts not included in No. 1, but inserted in No. 8. - - - -	1,38,93,467		
TOTAL CHARGES - - -		8,86,36,399	
Surplus - - -		1,28,25,257	

SUPPLIES.

	S. Rs.	S. Rs.		S. Rs.	S. Rs.
From London, including transactions on account of His Majesty's Government -	41,07,133		To London, including transactions on account of His Majesty's Government -	38,19,477	
Deduct Sale of Stores, credited as Extraordinary Revenue	1,99,719		Add, Adjustment on account of a supply to Port Jackson - -	407	
		39,07,414			38,19,884
From Madras -	40,13,614		To Madras - - - -		1,32,27,575
Add, Consignment from Commerce	2,07,393		To Bombay - - -		1,09,64,652
		42,21,007	To Subordinate Settlements - -	21,22,120	
From Bombay - - -		13,82,560	Deduct adjustment on account London - - -	407	
From Subordinate Settlements		3,38,945			21,21,713
From Commercial Department		47,34,163	To Commercial Department, including Canton	1,31,12,162	
		1,45,84,089	Add, Consignment to Madras - -	2,07,393	
Excess of Supplies rendered -		2,88,69,290			1,33,19,555
S. Rs.		4,34,53,379	S. Rs.		4,34,53,379

DEBT TRANSACTIONS:

	S. Rs.		S. Rs.
Debt incurred in the several Departments - - -	2,36,87,124	Debt paid off in the several Departments - - -	2,02,68,768
		Excess of Debt incurred -	34,18,356
S. Rs.	2,36,87,124	S. Rs.	2,36,87,124

Excess of Supplies rendered, as shown above - - - -	2,88,69,290		
Deduct, Excess of Debt incurred - - - - - -	34,18,356		
Supplies, &c., rendered in excess of the Surplus Revenue - - -		2,54,50,934	
			1,26,25,677
BALANCE remaining on the 30th April 1818 - - -		S. Rs.	2,32,57,397

		S.Rs.	S Rs.
BY BALANCE remaining on 30th April 1818			2,32,57,397
1818–19:			
Amount of Territorial Revenues realized in this year, according to Annual Budget Account, No. 1, presented to Parliament, *Ct.Rs.* 12,37,03,696, or		10,66,41,117	
Further amount of Revenues not included in Account, No. 1		2,50,912	
TOTAL REVENUES		10,68,92,029	
Amount of Territorial Charges incurred in this year, per Budget Account, No. 1, *Ct.Rs.* 9,08,73,767, or	*S.Rs.* 7,83,39,454		
Further Charges, omitted in No. 1.	5,01,408		
Interest on Debts, not included in No. 1, but inserted in No. 8.	1,32,02,369		
TOTAL CHARGES		9,20,43,231	
Surplus		1,48,48,798	

SUPPLIES:

	S.Rs.	*S.Rs.*		*S.Rs.*	*S.Rs.*
From London, including transactions on account His Majesty's Government	35,77,109		To London, including transactions on account His Majesty's Government		57,67,300
Deduct, Sale of Stores, credited as Extraordinary Revenue	72,986	35,04,123	To Madras		1,18,11,699
From Madras	41,65,788		To Bombay		1,15,44,650
Add, Consignment from Commerce	20,343	41,86,131	To Subordinate Settlements		19,41,008
From Bombay		14,61,385	To Commercial Department, including Canton	1,00,38,532	
From Subordinate Settlements		2,89,036	Add, Consignment to Madras	20,343	1,00,58,875
From Commercial Department, including Canton		1,02,00,659			
		1,96,41,334			
Excess of Supplies rendered		2,14,82,198			
S.Rs.		4,11,23,532	*S.Rs.*		4,11,23,532

DEBT TRANSACTIONS:

	S.Rs.		*S.Rs.*
Debt incurred in the several Departments	4,00,39,543	Debt paid off in the several Departments	2,52,14,732
		Excess of Debt incurred	1,48,24,811
S.Rs.	4,00,39,543	*S.Rs.*	4,00,39,543

		S.Rs.	S Rs.
Excess of Supplies rendered, as shown above	2,14,82,198		
Deduct, Excess of Debt incurred	1,48,24,811		
Deduct, Excess of Supplies, &c. rendered from the Surplus Revenue		66,57,387	
			81,91,411
BALANCE remaining on the 30th April 1819 *S.Rs.*			3,14,48,808

		S.Rs.	S.Rs.
BY BALANCE remaining on 30th April 1819		- - -	3,14,48,808
1819–20:			
Amount of Territorial Revenue realized in this year, according to Annual Budget Account, No. 1, presented to Parliament, *Ct.Rs.* 12,18,75,701, or		10,50,65,260	
Further amount of Revenues not included in Account, No. 1.		3,15,949	
TOTAL REVENUES		10,53,81,209	
	S.Rs.		
Amount of Territorial Charges incurred in this year, per Budget Account, No. 1, *Ct.Rs.* 8,95,01,601, or	7,71,56,553		
Further Charges, omitted in No. 1.	5,84,570		
Interest on Debt, not included in No. 1, but inserted in No. 8.	1,55,92,791		
TOTAL CHARGES		9,33,33,914	
Surplus		1,20,47,295	

SUPPLIES:

	S.Rs.	*S.Rs.*		*S.Rs.*
From London, including transactions on account His Majesty's Government	45,75,599		To London, including transactions on account His Majesty's Government	39,94,389
Deduct, Sale of Stores, credited as Extraordinary Revenue	1,82,322		To Madras	1,28,49,135
		43,93,277	To Bombay	1,02,68,418
From Madras		67,04,686	To Subordinates	18,49,753
From Bombay		12,93,604	To Commercial Department, including Canton	1,68,80,214
From Subordinate Settlements		3,88,886		
From Commercial Department		34,68,861		
		1,62,49,314		
Excess of Supplies rendered		2,95,92,595		
	S.Rs.	4,58,41,909	*S.Rs*	4,58,41,909

DEBT TRANSACTIONS:

	S.Rs.		*S.Rs.*
Debt incurred in the several Departments	6,02,48,075	Debt paid off in the several Departments	3,11,95,135
		Excess of Debt incurred	2,90,52,940
S.Rs.	6,02,48,075	*S.Rs.*	6,02,48,075

Excess of Supplies rendered, as shown above	2,95,92,595		
Deduct, Excess of Debt incurred	2,90,52,940		
Deduct, Excess of Supplies, &c. rendered from the Surplus Revenue		5,39,655	
			1,15,07,640
BALANCE remaining on the 30th April 1820 - - - *S.Rs.*			4,29,56,448

(*continued*)

		S.Rs.	S.Rs.
BY BALANCE remaining on 30th April 1820		- - -	4,29,56,448
1820–21:			
Amount of Territorial Revenues realized in this year, according to Annual Budget Account, No. 1, presented to Parliament, *Ct.Rs.* 13,48,72,180, or		11,62,69,121	
Further amount of Revenues, not included in Account, No. 1		2,73,706	
TOTAL REVENUES		11,65,42,827	
	S.Rs.		
Amount of Territorial Charges incurred in this year, according to Budget Account, No. 1, *Ct.Rs.* 8,75,07,569, or	7,54,37,560		
Further Charges, omitted in No. 1	15,45,584		
Interest on Debt, not included in No. 1, but inserted in No. 8	1,51,58,566		
TOTAL CHARGES		9,21,41,710	
Surplus		2,44,01,117	

SUPPLIES:

	S.Rs.	S.Rs.	S.Rs.		S.Rs.
From London, including transactions on account His Majesty's Government		1,18,85,290		To London, including transactions on account His Majesty's Government	28,89,766
Deduct, Sale of Stores credited as Extraordinary Revenue	1,96,152				
Also, Bullion transferred to Debt Account	15,92,457	17,88,609		To Madras	38,28,991
			1,00,96,681	To Bombay	35,26,918
From Madras			56,17,542	To Subordinates	17,48,960
From Bombay			13,75,214		
From Subordinates			4,43,494		
From Commerce			30,62,082	To Commerce, including Canton	1,62,05,586
			2,05,95,013		
Excess of Supplies rendered			76,05,208		
S.Rs.			2,82,00,221	S.Rs.	2,82,00,221

DEBT TRANSACTIONS:

	S.Rs.		S.Rs.
Debt incurred in the several Departments	2,49,15,290	Debt paid off in the several Departments	2,80,71,570
Add, adjustment with London for Bullion, transferred to this Head	15,92,457		
	2,65,07,747		
Excess of Debt paid off	15,63,823		
S.Rs.	2,80,71,570	S.Rs.	2,80,71,570

		S.Rs.	S.Rs.
Excess of Supplies rendered, as shown above	76,05,208		
Add, Excess of Debt paid off	15,63,823		
Deduct, Excess of Supplies, &c. rendered from the Surplus Revenue		91,69,031	
			1,52,32,086
BALANCE remaining on the 30th April 1821		S.Rs.	5,81,88,534

	S.Rs.	S.Rs.	S.Rs.
BY BALANCE remaining on 30th April 1821 - - - - - - - - - - -		- - -	5,81,88,534
1821–22:			
Amount of Territorial Revenues realized in this year, according to Annual Budget Account, No. 1, presented to Parliament, *Ct.Rs.* 13,34,05,024 - - - - - - - - -		11,50,04,331	
Further amount of Revenues, not included in Account No. 1 - - - - - - -		1,78,958	
TOTAL REVENUES - - -		11,51,83,289	
Amount of Territorial Charges incurred in this year, per Budget Account, No. 1, *Ct.Rs.* 8,54,01,821 - - - - - - - - - - - - - - -	7,36,22,259		
Further Charges, omitted in No. 1 - - - - - - - - - - - -	1,700		
Interest on Debts, not included in No. 1, but inserted in No. 8 - - -	1,56,55,431		
TOTAL CHARGES - - -		8,92,79,390	
Surplus - - -		2,59,03,899	

SUPPLIES:

	S.Rs.	S.Rs.		S.Rs.	S.Rs.
From London, including transactions on account His Majesty's Government - -	1,31,34,205		To London, including transactions on account His Majesty's Government - -	1,96,90,528	
Deduct, Sale of Stores credited as Extraordinary Revenue - -	1,20,937	1,30,13,268	Deduct, Expense of Detachment serving in Persia, included in Bombay Charges - -	11,765	1,96,78,763
From Madras - - - -		3,92,96,552	To Madras - - - -		3,85,94,910
From Bombay -	1,61,75,593		To Bombay - - - -		2,08,40,183
Deduct, Charges of Detachment serving in Persia, included in Bombay Charges - -	11,765	1,61,63,828	To Subordinates - - -		20,76,100
From Subordinates - -		4,13,661	To Commerce, including Canton - - - -		1,67,34,777
From Commerce - - -		39,01,938			
		7,27,89,247			
Excess of Supplies rendered -		2,51,35,486			
S.Rs.		9,79,24,733	S Rs.		9,79,24,733

DEBT TRANSACTIONS:

	S.Rs.		S.Rs.
Debt incurred in the several Departments - -	20,90,46,703	Debt paid off in the several Departments - - -	20,75,13,069
		Excess of Debt incurred -	15,33,634
S.Rs.	20,90,46,703	S.Rs.	20,90,46,703

	S.Rs.	S.Rs.	S.Rs.
Excess of Supplies rendered, as shown above - - - -	2,51,35,486		
Deduct, Excess of Debt incurred - - - - - -	15,33,634		
Deduct, Excess of Supplies, &c. rendered from the Surplus Revenue - - -		2,36,01,852	
			23,02,047
BALANCE remaining on the 30th April 1822 - - - S.Rs.			6,04,90,581

(continued)

		S.Rs.	S.Rs.
BY BALANCE remaining on 30th April 1822		- - -	6,04,90,581
1822-23:			
Amount of Territorial Revenues realized in this year, according to Annual Budget Account, No. 1, presented to Parliament, *Ct.Rs.* 14,16,32,775, or		12,20,97,220	
Further amount of Revenues, being for the sale of Stores, &c. not included in Account, No. 1		55,297	
TOTAL REVENUES		12,21,52,517	
Amount of Territorial Charges incurred in this year, per Budget Account, No 1, *Ct.Rs.* 8,74,60,421, or	7,53,96,915		
Further Charges, omitted in No. 1	4,62,272		
Interest on Debt, not included in No. 1, but inserted in No. 8	1,30,82,167		
TOTAL CHARGES		8,89,41,354	
Surplus		3,32,11,163	

SUPPLIES:

		S.Rs.			S.Rs.
From London, including transactions on account of His Majesty's Government		2,78,73,945	To London, including transactions on account of His Majesty's Government	1,46,61,201	
Deduct, Value of Political Stores, included in Home Charges	13,11,051		Deduct, Expense of Detachment employed in Persia, now included in Bombay Charges	4,960	
Also, for sale of Stores credited as Extraordinary Revenue	55,297				1,46,56,241
		13,66,348			
		2,65,07,597			
From Madras		1,49,15,433	To Madras		1,89,93,661
From Bombay	14,74,047		To Bombay		1,52,01,220
Deduct, Expense of Detachment in Persia	4,960				
		14,69,087			
From Subordinates		4,41,535	To Subordinates		27,31,262
From Commerce		32,36,786	To Commerce, including Canton		1,82,81,668
		4,65,70,438			
Excess of Supplies rendered		2,32,93,614			
S.Rs.		6,98,64,052	*S.Rs.*		6,98,64,052

DEBT TRANSACTIONS:

	S.Rs.		S.Rs.
Debt incurred in the several Departments	7,31,01,488	Debt paid off in the several Departments	8,06,45,204
Excess of Debt paid off	75,43,716		
S.Rs.	8,06,45,204	*S.Rs.*	8,06,45,204

Excess of Supplies rendered, as shown above	2,32,93,614		
Add, Excess of Debt paid off	75,43,716		
Deduct, Supplies, &c. rendered from the Surplus Revenue		3,08,37,330	23,73,833
BALANCE remaining on the 30th April 1823		*S.Rs.*	6,28,64,414

		S.Rs.	*S.Rs.*
BY BALANCE remaining on 30th April 1823 - - - - - - - - - -		- - -	6,28,64,414
1823–24:			
Amount of Territorial Revenues realized in this year, according to Annual Budget Account, No. 1, presented to Parliament, *Ct.Rs.* 12,95,03,084, or - - - - - - - -		11,16,40,590	
Amount of Territorial Charges incurred in this year, per Budget Account, No. 1, *Ct.Rs.* 9,44,55,385, or - - - - - - - - - - - - -	*S.Rs.* 8,14,27,056		
Further Charges, omitted in No. 1 - - - - - - - - -	11,046		
Interest on Debts not included in No. 1, but inserted in No. 8 - - - -	1,26,36,985		
TOTAL CHARGES - - -		9,40,75,087	
Surplus - - -		1,75,65,503	

SUPPLIES:

		S.Rs.			*S.Rs.*
From London, including transactions on account of His Majesty's Government - -		80,36,191	To London, including transactions on account of His Majesty's Government - -		71,19,067
Deduct, Political Stores, included in Home Charges -		16,26,642			
		64,09,549			
From Madras - -	49,92,817		To Madras - -	59,51,462	
Add, Consignment from Commercial Department -	45,768		Add, Consignment to Commerce -	11,266	59,62,728
		50,38,585			
From Bombay - -	56,79,610		To Bombay - - - -		62,98,518
Add, Consignment from Commercial Department -	31,386				
		57,10,996			
From Subordinates - - -		4,77,224	To Subordinates - - -		19,66,787
From Commerce -	29,31,884		To Commerce, including Canton -	1,97,20,995	
Add, Consignment from Madras -	11,266		Add, Consignment to Madras -	45,768	
		29,43,150	Ditto - to Bombay	31,386	
		2,05,79,504			1,97,98,149
Excess of Supplies rendered -		2,05,65,745			
S.Rs.		4,11,45,249	*S.Rs.*		4,11,45,249

DEBT TRANSACTIONS:

	S.Rs.		*S Rs.*
Debt incurred in the several Departments - - -	14,42,15,447	Debt paid off in the several Departments - - -	16,89,45,989
Excess of Debt paid off - -	2,47,30,542		
S.Rs.	16,89,45,989	*S.Rs.*	16,89,45,989

Excess of Supplies rendered, as shown above - - -	2,05,65,745		
Add, Excess of Debt paid off - - - - - - -	2,47,30,542	4,52,96,287	
Supplies, &c. rendered in Excess of the Surplus Revenue - - - -			2,77,30,784
BALANCE remaining on the 30th April 1824 - - - *S.Rs.*			3,51,33,630

(*continued*)

		S.Rs.	S.Rs.
BY BALANCE remaining on 30th April 1824		- - -	3,51,33,630
1824-25:			
Annual Amount of Territorial Revenues realized in this year, according to Annual Budget Account, No. 1, presented to Parliament, *Ct.Rs.* 13,47,91,925, or		11,61,99,935	
Further Amount of Revenues, including sale of Europe Stores, omitted in Account No. 1		47,826	
TOTAL REVENUES		11,62,47,761	
Amount of Territorial Charges incurred in this year, per Budget Account, No. 1, *Ct.Rs.* 11,39,44,963, or	*S.Rs.* 9,82,28,416		
Interest on Debts not included in No. 1, but inserted in No. 8	1,05,66,230		
TOTAL CHARGES		10,87,94,646	
Surplus		74,53,115	

SUPPLIES:

	S.Rs.	S.Rs.		S.Rs.	S.Rs.
From London, including transactions on account of His Majesty's Government		1,29,17,020	To London, including transactions on account of His Majesty's Government	24,13,422	
Deduct, Political Stores included in Home Charges		20,41,473	Deduct, Expense of Persian Detachment, included in Bombay Charges	51,795	
		1,08,75,547			23,61,627
From Madras	52,64,308		To Madras	91,53,188	
Add, Consignment from Commercial Department	8,747		Add, Consignment to Commerce	41,724	
		52,73,055			91,94,912
From Bombay	42,89,824		To Bombay		88,77,583
Deduct, Expense of Detachment in Persia	51,795		To Subordinates		28,12,142
		42,38,029	To Commerce, including Canton	2,15,57,094	
From Subordinates		6,19,443	Add, Consignment to Madras	8,747	
From Commerce	21,82,765				2,15,65,841
Add, Consignment from Madras	41,724				
		22,24,489			
		2,32,30,563			
Excess of Supplies rendered		2,15,81,542			
S.Rs.		4,48,12,105	*S.Rs.*		4,48,12,105

DEBT TRANSACTIONS:

	S.Rs.		S Rs.
Debt incurred in the several Departments	4,49,19,920	Debt paid off in the several Departments	4,33,44,169
		Excess of Debt incurred	15,75,751
S.Rs.	4,49,19,920	*S.Rs.*	4,49,19,920

Excess of Supplies rendered, as shown above	2,15,81,542		
Deduct, Excess of Debt incurred	15,75,751		
		2,00,05,791	
Supplies, &c. rendered in Excess of the Surplus Revenue		- - -	1,25,52,676
BALANCE remaining on 30th April 1825 - - - *S.Rs.*			2,25,80,954

		S.Rs.	S.Rs.
BY **Balance** remaining on 30th April 1825		- - -	2,25,80,954
1825-26:			
Amount of Territorial Revenues realized in this year, according to Annual Budget Account, No. 1, presented to Parliament, *Ct. Rs.* 13,11,96,581, or		11,31,00,501	
Further amount of Revenues, including sale of Stores, not included in Account No. 1		13,998	
Total Revenues		11,31,14,499	
Amount of Territorial Charges incurred in this year, per Budget Account No. 1, *Ct.Rs.* 12,63,45,165, or	*S.Rs.* 10,89,18,246		
Interest on Debts, not included in No. 1, but inserted in No. 8	1,15,42,954		
Total Charges		12,04,61,200	
Deficit		73,46,701	

Supplies:

	S.Rs	S.Rs.		S.Rs.	S.Rs.
From London, including transactions on account of His Majesty's Government		85,79,223	To London, including transactions on account of His Majesty's Government	8,98,429	
Deduct, the value of Political Stores, included in Home Charges		32,77,708	Deduct, Expense of Persian Detachment, included in Bombay Charges	13,490	
		53,01,515			8,84,939
From Madras	1,10,76,369				
Add, Consignment from Commerce	2,534	1,10,78,103	To Madras	1,45,60,585	
From Bombay	19,34,207		Add, Consignment to Commerce	18,117	
Deduct, Expense of Persian Detachment	13,490				1,45,78,702
		19,20,717			
From Subordinates		7,99,485	To Bombay		1,31,69,358
From Commerce	6,36,450		To Subordinates		14,47,444
Add, Consignment from Madras	18,117	6,54,567	To Commerce	1,84,57,053	
		1,97,55,187	Add, Consignment to Madras	2,534	
Excess of Supplies rendered		2,87,84,843			1,84,59,587
S.Rs.		4,85,40,030	*S.Rs.*		4,85,40,030

Debt Transactions:

	S.Rs.		S Rs.
Debt incurred in the several Departments	9,72,91,311	Debt paid off in the several Departments	5,46,41,758
		Excess of Debt incurred	4,26,49,553
S.Rs.	9,72,91,311	*S.Rs.*	9,72,91,311

		S.Rs.	S.Rs.
Excess of Debt incurred	4,26,49,553		
Deduct, Excess of Supplies, &c. rendered, as shown above	2,87,84,843		
Means to meet the Deficit		1,38,64,710	
Means in Excess of Deficit		- - -	65,18,009
Balance remaining on 30th April 1826 - - - *S.Rs.*			2,90,98,963

(*continued*)

		S.Rs.	S.Rs.
BY BALANCE remaining on 30th April 1826 - - - - - - - -		- - -	2,90,98,963
1826–27:			
Amount of Territorial Revenues realized in this year, according to Annual Budget Account, No. 1, presented to Parliament, *Ct.Rs.* 14,75,70,888, or - - - - - - -		12,72,16,283	
Further amount of Revenues, including sale of Stores, omitted in Account, No. 1 - -		87,495	
TOTAL REVENUES - - -		12,73,03,778	
	S.Rs.		
Amount of Territorial Charges incurred in this year, per Budget Account, No. 1, *Ct.Rs.* 11,89,15,357, or - - - - - - - - - - -	10,25,13,239		
Interest on Debts, not included in No. 1, but inserted in No. 8 - - -	1,30,48,410		
TOTAL CHARGES - - -		11,55,61,649	
Surplus - - -		1,17,42,129	

SUPPLIES:

		S.Rs.		*S.Rs.*
From London, including transactions on account of His Majesty's Government - -		1,23,37,848	To London, including transactions on account of His Majesty's Government - -	22,95,113
Deduct, the value of Political Stores, included in Home Charges - - - -		65,31,598	Deduct, expense of Detachment in Persia, included in Bombay Charges - -	37,401
		58,06,250		22,57,712
From Madras - - - -		40,97,013		
From Bombay -	25,66,744		To Madras - - - -	1,08,22,494
Deduct, expense of Detachment in Persia - -	37,401		To Bombay - - - -	1,09,98,605
		25,29,343	To Subordinates - - -	15,15,802
From Subordinates - - -		5,56,118	To Commerce - - -	2,02,04,759
From Commerce - - -		10,90,179		
		1,40,78,903		
Excess of Supplies rendered -		3,17,20,469		
S.Rs.		4,57,99,372	*S.Rs.*	4,57,99,372

DEBT TRANSACTIONS:

	S.Rs.		*S.Rs.*
Debt incurred in the several Departments - - -	5,15,30,073	Debt paid off in the several Departments - - -	3,70,03,733
		Excess of Debt incurred -	1,45,26,340
S.Rs.	5,15,30,073	*S.Rs.*	5,15,30,073

		S.Rs.	S.Rs.
Excess of Supplies rendered, as shown above - - - - -	3,17,20,469		
Deduct, Excess of Debt incurred - - - - - - -	1,45,26,340		
		1,71,94,129	
Supplies, &c. rendered in Excess of the Surplus Revenue - - - -			54,52,000
BALANCE remaining on the 30th April 1827 - - - *S.Rs.*			2,36,46,963

		S. Rs.	S.Rs.
BY BALANCE remaining on 30th April 1827 - - - - - - - -		- - -	2,36,46,963
1827–28:			
Amount of Territorial Revenues realized in this year, according to Annual Budget Account, No. 1, presented to Parliament, *Ct.Rs.* 14,92,19,826, or - - - - - - - -		12,86,37,781	
Further amount of Revenues, including sale of Stores, not included in Account, No. 1 - -		1,95,950	
TOTAL REVENUES - - -		12,88,33,731	
Amount of Territorial Charges incurred in this year, including *S.Rs.* 51,80,218 repaid on account "Deccan Booty," per Budget Account, No. 1, *Ct.Rs.* 11,77,46,257, or - - - - - - - - - - -	*S.Rs.* 10,15,05,394		
Interest on Debt, not included in No. 1, but inserted in No. 8 - - -	1,47,60,805		
TOTAL CHARGES - - -		11,62,66,199	
Surplus - - -		1,25,67,532	

SUPPLIES:

	S.Rs.		S.Rs.
From London, including transactions on account His Majesty's Government - - -	1,07,64,142	To London, including transactions on account His Majesty's Government - -	47,95,473
Deduct, value of Political Stores, included in Home Charges -	47,27,215	Deduct, expense of Persian Detachment, included in Bombay Charges - -	15,345
	60,36,927		47,80,128
From Madras - - - -	40,95,173	To Madras *S.Rs.* 94,36,974	
From Bombay *S.Rs.* 22,08,258		Ditto, on account Deccan Prize 5,45,835	
			99,82,809
Deduct, expense of Detachment in Persia - - 15,345		To Bombay - 1,66,61,969	
	21,92,913	Ditto, on account Deccan Prize Fund - - 6,39,252	
From Subordinates - - -	54,298		
From Commerce - - -	6,48,258		1,73,01,221
	1,30,27,569	To Subordinates - - -	12,44,122
Excess of Supplies rendered -	4,32,57,516	To Commerce - - -	2,29,76,805
S.Rs.	5,62,85,085	*S.Rs.*	5,62,85,085

DEBT TRANSACTIONS:

	S.Rs.		S.Rs.
Debt incurred in the several Departments - - -	7,18,14,370	Debt paid off in the several Departments - - -	3,47,57,035
Ditto, to meet the payment on account Deccan Prize, in this year, beyond the amount stated in the Bengal Accounts	26,75,938	Ditto, on account Deccan Prize - - - -	1,67,123
			3,49,24,158
		Excess of Debt incurred -	3,95,66,150
S.Rs.	7,44,90,308	*S.Rs.*	7,44,90,308

		S.Rs.	S.Rs.
Excess of Supplies rendered, as shown above - - - -	4,32,57,516		
Deduct, Excess of Debt incurred - - - - - -	3,95,66,150		
Deduct, Excess of Supplies, &c. rendered from the Surplus Revenue - -		36,91,366	
			88,76,166
BALANCE remaining on the 30th April 1828 - - - *S.Rs.*			3,25,23,129

(*continued*)

		S.Rs.	S.Rs.
Balance remaining on 30th April 1828 - - - - - - - - -		- - -	3,25,23,129
1828–29:			
Amount of Territorial Revenues realized in this year, according to Annual Budget Account, No. 1, presented to Parliament, *Ct.Rs.* 14,78,48,696, or - - - - - - - - -		12,74,55,772	
Further amount of Revenues, not included in Account No. 1 - - - - - - -		44,045	
Total Revenues - - -		12,74,99,817	
Amount of Territorial Charges incurred in this year, per Budget Account, No. 1, *Ct.Rs.* 10,14,96,173, or - - - - - - - - - *S.Rs.*	8,74,96,701		
Interest on Debts, not included in No. 1, but inserted in No. 8 - - - -	1,62,98,319		
Total Charges - - -		10,37,95,020	
Surplus Revenue - - -		2,37,04,797	

Supplies:

		S.Rs.		S.Rs.	S.Rs.	S.Rs.
From London, including transactions on account His Majesty's Government - -		1,06,52,217	To London, including transactions on account His Majesty's Government -			29,11,671
Deduct, value of Polititical Stores, included in Home Charges -		34,43,073	Deduct, Sum improperly charged for Deccan Prize -		20,50,328	
			Also, expense of Detachment in Persia, included in Bombay Charges - -		19,548	
		72,09,144				20,69,876
From Madras - -		42,28,254				8,41,795
– Bombay	23,76,530		To Madras - - -		78,77,332	
Deduct, expense of Detachment in Persia -	19,548		Deduct, value of Europe Stores improperly charged -		12,27,537	
						66,49,795
		23,56,982	To Bombay - - -		1,08,96,102	
From Subordinates -		2,86,251	Deduct, value of Europe Stores improperly charged - - -	7,09,305		
From Commerce -		8,71,218	Steamer Enterprize returned to Calcutta - -	3,44,828		
		1,49,51,849			10,54,133	
						98,41,969
Excess of Supplies rendered - -		2,71,98,815	To Subordinates - - - - -			15,57,802
			To Commerce - - - - -			2,32,59,303
S.Rs.		4,21,50,664	*S.Rs.*			4,21,50,664

Debt Transactions:

	S.Rs.		S.Rs.
Debt incurred in the several Departments - - -	4,57,53,854	Debt paid off in the several Departments - - -	4,76,59,759
Excess of Debt paid off - -	19,05,905		
S.Rs.	4,76,59,759	*S.Rs.*	4,76,59,759

		S.Rs.	S.Rs.
Excess of Supplies rendered, as shown above - - - -	2,71,98,815		
Add, Excess of Debt discharged - - - - - -	19,05,905		
		2,91,04,720	
Supplies, &c. rendered in Excess of the Surplus Revenue - - - - -			53,99,923
Balance remaining on the 30th April 1829 - - - *S.Rs.*			2,71,23,206

—No. 7. (B.)—

A SUMMARY VIEW of the CASH TRANSACTIONS of the Government of *Madras*; from 1814-15 to 1828-29, inclusive.

— No. 7. (B.) —

A SUMMARY VIEW of the CASH TRANSACTIONS of the

	1814-15.	1815-16.	1816-17.	1817-18.	1818-19.	1819-20.
	£.	£.	£.	£.	£.	£.
BALANCE at the commencement of each Official Year - - - - - - - - - -	2,689,042	3,011,977	2,832,690	2,962,166	3,229,069	3,368,469
Add, the amount of Revenues realized in each year, per Budget Account, No. 3 - - -	5,322,164	5,106,107	5,360,220	5,381,307	5,361,432	5,407,004
Extraordinary Receipts in excess of Extraordinary Charges, which were omitted in the Budget Account, No. 3 - - - - - - -	40,695	132,663	160,044	37,870	71,502	10,989
Supplies from London, exclusive of Political Stores, included in Home Charges, in excess of Supplies thereto - - - - - -	140,822	108,188	320,252	362,114	264,380	370,088
Supplies from Bengal and Bombay, in excess of Supplies thereto - - - - - - -	265,021	37,534	27,004	520,154	447,725	439,691
Supplies from Subordinate Settlements (including St. Helena) in excess of Supplies thereto -	- -	- -	437	- -	81,297	- -
Debt incurred in excess of Debt discharged -	81,169	119,167	19,310	167,808	97,742	234,461
Balance of unadjusted transactions between the several Departments, stated in detail in the Madras Accounts - - - - - -	- -	102,134	6,609	- -	311,846	- -
TOTAL RECEIPTS in each Year, combined with the Balance at the commencement of each Year - - £.	8,538,913	8,617,770	8,726;566	9,431,419	9,864,993	9,830,702
Deduct,						
Amount of the Territorial Charges incurred in each year, per Budget Account, No. 3, which excluded the value of Political Stores, charged in the Home Account - - - - -	5,134,246	5,289,476	5,201,399	5,475,254	5,979,045	5,694,844
Extraordinary Charges in excess of Extraordinary Receipts, omitted in the Budget Account, No. 3 - - - - - - - - - -	- -	- -	- -	- -	- -	- -
Interest on Debt (not included in No. 3, but stated in the Combined View of the Revenues and Charges of India, in Budget Account, No. 8), adjusting, where required, the Sums due to the Carnatic Fund - - - - - -	95,862	104,591	101,198	98,432	98,877	141,558
Supplies to London, in excess of Supplies therefrom - - - - - - - - -	- -	- -	- -	- -	- -	- -
Supplies to Bengal and Bombay in excess of Supplies therefrom - - - - - -	- -	- -	- -	- -	- -	- -
Supplies to subordinate Settlements (including St. Helena) in excess of Supplies therefrom -	453	902	- -	2,433	- -	8,115
Supplies to Commercial Department (including Canton) in excess of Supplies therefrom -	227,627	390,111	461,803	459,068	418,602	238,815
Debt paid off in excess of Debt incurred - -	- -	- -	- -	- -	- -	- -
Balance of unadjusted transactions between the several Departments, stated in detail in the Madras Accounts - - - - - -	68,748	- -	- -	167,163	- -	239,745
TOTAL PAYMENTS - - - £.	5,526,936	5,785,080	5,764,400	6,202,350	6,496,524	6,323,077
BALANCE remaining at the close of each Official Year - - - - £.	3,011,977	2,832,690	2,962,166	3,229,069	3,368,469	3,507,625

East India House,
2 April 1832.

- - - - - - - - — No. 7. (B.) —

Government of *Madras*; from 1814–15 to 1828–29, inclusive.

1820–21.	1821–22.	1822–23.	1823–24.	1824–25.	1825–26.	1826–27.	1827–28.	1828–39	GRAND TOTAL.
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
3,507,625	3,081,657	3,159,885	3,993,095	2,815,206	3,363,476	3,046,700	2,580,550	2,360,577	Balance, 1 May 1814. 2,689,042
5,403,506	5,557,029	5,585,210	5,498,765	5,440,743	5,714,915	5,981,681	5,347,838	5,575,049	82,042,970
- -	9,513	10,785	- -	162,459	- -	11,810	- -	- -	648,330
474,771	430,797	301,471	- -	242,601	252,453	323,188	24,518	371,682	3,987,325
- -	- -	- -	305,838	274,348	- -	- -	813,374	- -	3,130,689
- -	- -	- -	- -	50	- -	- -	26,210	- -	107,994
40,449	204,239	493,033	55,101	493,042	- -	- -	112,444	100,509	2,218,474
59,122	- -	- -	- -	104,716	13,508	- -	11,054	- -	608,989
9,485,473	9,283,235	9,550,384	9,852,799	9,533,165	9,344,352	9,363,379	8,915,988	8,407,817	95,433,813
5,572,489	5,405,592	5,072,992	6,228,823	5,737,035	5,704,829	5,432,562	6,007,597	5,502,224	83,438,407
3,750	- -	- -	258	- -	139,501	- -	4,683	9,330	157,522
124,227	104,797	166,996	169,775	214,758	212,637	213,571	175,847	158,629	2,181,755
- -	- -	- -	331,950	- -	- -	- -	- -	- -	331,950
373,100	273,419	66,496	- -	- -	33,742	148,517	-	37,986	933,260
2,246	1,855	229	188	- -	7,998	65,199	- -	5,394	95,012
328,004	226,647	165,783	146,931	217,896	107,525	225,244	367,284	262,492	4,243,832
- -	- -	- -	- -	- -	91,420	653,109	- -	- -	744,529
- -	111,040	84,793	159,668	- -	- -	44,627	- -	23,171	898,955
6,403,816	6,123,350	5,557,289	7,037,593	6,169,689	6,297,652	6,782,829	6,555,411	5,999,226	93,025,222
3,081,657	3,159,885	3,993,095	2,815,206	3,363,476	3,046,700	2,580,550	2,360,577	2,408,591	2,408,591

(Errors excepted.)

(signed) *James C. Melvill,*
Aud^r Ind^n Acc^ts.

No. 7. (B.)—*continued.*

A SUMMARY of the CASH TRANSACTIONS of *Madras* and its Subordinates, from the Year 1814–15 to 1828–29; including Supplies made to, and received from, other Presidencies, &c.

			Pagodas.	*Pagodas.*
BY CASH BALANCES remaining in the Treasuries of the several Territorial Departments, on the 30th April 1814			- - -	67,22,605
1814-15:				
Amount of Territorial Revenues realized this year, according to Budget Account, No. 3, annually presented to Parliament			1,33,05,409	
Amount of Territorial Charges incurred in this year, according to Budget Account, No. 3, annually presented to Parliament *Ps.*		1,28,35,614		
Deduct, Amount over-stated in Budget View, arising chiefly from the value of Europe Stores now included therein		1,01,739		
		1,27,33,875		
Interest on Debt *Ps.*	2,48,587			
Less, Amount overcharged on account Carnatic Fund	8,932			
		2,39,655		
TOTAL CHARGES			1,29,73,530	
Surplus			- - -	3,31,879

SUPPLIES:

			Pagodas.
From London, including transactions on account His Majesty's Government		3,88,098	
Ditto, on Carnatic Fund		4,51,764	
			8,39,862
From Bengal			24,82,623
From Bombay			1,02,700
From Commercial Department		5,56,317	
Amount of Commercial Balance, 30 April 1814	1,26,709		
Ditto, 30 April 1815	58,216		
Add, the difference between the Balances at the two periods, being the amount disbursed from Commercial Balance		68,493	
		6,24,810	
Deduct, the value of Europe Stores, supplied the Political Department, and included in Home Charges		1,80,327	
			4,44,483
Ps.			38,69,668

		Pagodas.	
To London, including transactions on account His Majesty's Government		4,81,315	
Add, amount of Adjustment, transferred from Bengal		6,492	
			4,87,807
To Bengal		9,19,409	
Deduct, Adjustment transferred to London	6,492		
Ditto - Subordinates	1,133		
		7,625	
			9,11,784
To Bombay			10,10,986
To Subordinates			1,133
To Commercial Department			10,13,550
			34,25,260
Excess of Supplies received			4,44,408
Ps.			38,69,668

DEBT TRANSACTIONS:

	Pagodas.
Debt incurred in the several Departments	8,93,452
Ps.	8,93,452

		Pagodas.	
Debt paid off in the several Departments		- - -	6,73,610
Debt incurred on account of Carnatic Fund		4,46,347	
Debt discharged on account ditto in England	4,51,764		
Over-credited for Interest	8,932		
Ditto, Moiety for Register's Salary	2,571		
		4,63,267	
Net Amount paid on account Carnatic Fund			16,920
			6,90,530
Excess of Debt incurred			2,02,922
Ps.			8,93,452

Excess of Supplies received, as shown above	4,44,408	
Ditto of Debt incurred ditto	2,02,922	
	6,47,330	
Deduct, Balance of unadjusted transactions between the several Officers in the different Departments, stated in detail in the Madras Accounts	1,71,871	
		4,75,459
CASH BALANCE remaining on the 30th April 1815 *Ps.*		75,29,943

			Pagodas.	Pagodas.
BY BALANCE remaining on 30th April 1815			- - -	75,29,943
1815-16:				
Amount of Territorial Revenues realized in this year, according to Annual Budget Account, No. 3, presented to Parliament			1,27,65,268	
Amount of Territorial Charges incurred in this year, per Budget Account, No. 3.	*Ps.* 1,32,23,689			
Deduct, amount over-stated in ditto, by including Europe Stores	3,31,656			
		1,28,92,033		
Interest on Debt	*Ps.* 2,92,107			
Less, amount over-stated on account Carnatic Fund	30,630			
		2,61,477		
TOTAL CHARGES			1,31,53,510	
Deficit, to be deducted from Cash Balance			- - -	3,88,242
BALANCE remaining			- - -	71,41,701

SUPPLIES:

		Pagodas.
From London, including transactions on account His Majesty's Government	2,74,849	
Ditto, on account Carnatic Fund	3,27,605	
	6,02,454	
Deduct Adjustment on account Commerce	12,827	5,89,627
From Bengal		28,34,411
From Bombay		1,22,218
From Commercial Department	6,51,588	
Add, Adjustment on account London	12,827	
	6,64,415	
Deduct, Europe Stores supplied Political Dept	3,49,849	3,14,566
		38,60,822
Excess of Supplies rendered		6,13,229
Ps.		44,74,051

		Pagodas.	
To London, including His Majesty's Government		2,27,924	
Add, Adjustment on account Bengal		91,232	3,19,156
To Bengal		11,33,436	
Deduct, Adjustment on account London and Subordinates		93,488	10,39,948
To Bombay		- - -	18,22,846
To Subordinates		- - -	2,256
To Commercial Department		11,62,683	
To Commercial Balance 30 April 1815	58,217		
Ditto - 1816	1,85,379		
Add, Augmentation in Commercial Balance		1,27,162	12,89,845
		Ps.	44,74,051

DEBT TRANSACTIONS:

			Ps.
Debt incurred in the several Departments			8,62,469
		Ps.	
Ditto, on account Carnatic Fund		4,33,536	
Deduct, paid in England	3,27,605		
Over-credited for Interest	30,630		
Moiety of Register's Salary	2,571	3,60,806	
			72,730
Ps.			9,35,199

Debt paid off in the several Departments	6,37,281
Excess of Debt incurred	2,97,918
Ps.	9,35,199

Excess of Supplies rendered, as shown above		6,13,229	
Deduct Excess of Debt incurred, ditto	2,97,918		
Also, Balance of unadjusted transactions of the several Officers in the different Departments, stated in detail in the Madras Accounts	2,55,334	5,53,252	
			59,977
CASH BALANCE remaining on the 30th April 1816		*Ps.*	70,81,724

(*continued*)

			Pagodas.	Pagodas.
BY BALANCE remaining on 30th April 1816 - - - - - - - - - -			- - -	70,81,724
1816-17:				
Amount of Territorial Revenues realized in this year, according to Annual Budget Account No. 3, presented to Parliament - - - - - - - - - - - - -			1,34,00,550	
		Pagodas.		
Amount of Territorial Charges incurred in this year, per Budget Account No. 3		1,30,03,498		
Deduct Amount overstated in ditto on account stores, &c. - - - -		4,00,111		
		1,26,03,387		
Interest on Debts - - - - - - - - - -	Pgs. 3,00,383			
Less Amount overstated for Carnatic Fund - - - - - -	47,388			
		2,52,995		
TOTAL CHARGES - - -			1,28,56,382	
Surplus - - -			- - -	5,44,168
				76,25,892

SUPPLIES:

		Pagodas.	Pagodas.
From London, including transactions on account of His Majesty's Government -		4,49,471	
D° on account Carnatic Fund		4,55,482	
D° adjustm^t on account Bengal		4,271	
		9,09,224	
Deduct, adjustment on acc^t Commerce	Ps. 18,266		
Ditto, Subordinates -	252		
		18,518	
			8,90,706
From Bengal - - -		27,82,915	
Add, Adjustment with Commerce, per contra, amount of Consignment - - -		1,29,332	
		29,12,247	
Deduct, Gain by exchange on Drafts on Bengal -	19,017		
Transfer to London adjusted - -	4,271		
Ditto, Subordinates	840		
		24,123	28,88,119
From Bombay - - -		- - -	214,687
From Subordinates - -		- - -	1,092
From Commercial Department		5,11,191	
Add, adjustment with London		18,266	
Comm^l balance 30 Apr. 1816 -	1,85,379		
Ditto 1817 -	1,84,857		
Disbursed from Commercial balance - - -		522	
		5,29,979	
Deduct, Europe Stores supplied to Political Department -		1,99,065	3,30,914
			43,25,518
Excess of Supplies rendered - - -			2,85,276
		Pgs.	46,10,794

		Pagodas.
To London, including His Majesty's Government - - - -		90,075
To Bengal - - -		16,14,159
To Bombay - - -		14,21,138
Commercial Department -	Pgs. 13,56,090	
Add, Consignment adjusted with Bengal, per contra -	1,29,332	
		14,85,422
	Pgs.	46,10,794

DEBT TRANSACTIONS:

	Pgs.
Debt incurred in the several Departments	8,62,267
Pgs.	8,62,267

		Pgs.	
Debt paid off in the several Departments - - - - -		- - -	7,64,376
Incurred on account Carnatic Fund -		4,55,832	
Deduct, paid in London -	4,55,482		
Over credited for interest -	47,388		
Moiety of Registrar's Salary	2,577		
		5,05,477	
			49,615
			8,13,991
Excess of debt incurred - - - - - - -			48,276
		Pgs.	8,62,267

Deduct, Excess of supplies rendered, as shown above - - - - -		2,85,276	
Less excess of Debt incurred - - - - - - - - - -	48,276		
Balance of unadjusted transactions of the several Officers in the different Departments, stated in detail in the Madras Accounts -	16,522		
		64,798	
			2,20,478
CASH BALANCE remaining on 30th April 1817 - - - Pgs.			74,05,414

			Pagodas.	Pagodas.
BY BALANCE remaining on 30th April 1817			- - -	74,05,414
1817-18:				
Amount of Teritorial Revenues realized in this year, according to Annual Budget Account No. 3, presented to Parliament			1,34,53,268	
Amount of Territorial Charges incurred in this year, per Budget Account No 3		1,36,88,135		
Deduct, Amount overstated on account stores, &c.		94,674		
		1,35,93,461		
Interest on Debts	Pgs. 3,17,545			
Less amount overcharged on account Carnatic Fund	71,466	2,46,079		
TOTAL CHARGES			1,38,39,540	
Deficit to be deducted from Cash Balance			- - -	3,86,272
BALANCE remaining			- - -	70,19,142

SUPPLIES:

		Pgs.
From London	Pgs. 7,33,438	
Ditto on account Carnatic Fund	2,27,622	
Ditto adjustment with Bengal	1,153	
	9,62,213	
Deduct, Adjustment on account Commerce	6,197	9,56,016
From Bengal	35,83,182	
Add, Adjustment of Commercial consignment per contra	1,41,172	
	37,24,354	
Deduct, Adjustm^t with London and exchange on Drafts	20,072	37,04,282
From Bombay	- -	4,35,999
From Commercial Department	3,57,895	
Add, consignment on account of Commerce	6,197	
	3,64,092	
Deduct, Europe Stores supplied Political Department	1,24,283	2,39,809
	Pgs.	53,36,106

			Pgs.
To London	Pgs. 50,547		
Add, Adjustment with Bengal	3,427		
	53,974		
Deduct, Adjustment on account Subordinates	3,244		50,730
To Bengal, including His Majesty's Government		Pgs. 12,83,042	
Deduct, Adjustment with London	3,427		
Ditto Subordinates	2,839	6,266	12,76,776
To Bombay		- - -	15,63,119
To Subordinates		- - -	6,083
To Commercial Department		12,39,360	
Add, Consignment to Bengal, per contra		1,41,172	
Commercial balance 30th April 1817	1,84,857		
Ditto 1818	1,91,804	6,947	10,87,479
			42,84,187
Excess of Supplies received			10,51,919
		Pgs.	53,36,106

DEBT TRANSACTIONS:

		Pgs.	Pgs.
Debt incurred in the several Departments		- - -	10,87,522
Incurred on account Annuity Fund		5,37,662	
Deduct, paid in London	Pgs. 2,27,622		
Overcredited for interest	71,466		
Moiety of Registrar's salary	2,571	3,01,659	2,36,003
		Pgs.	13,23,525

	Pgs.
Debt paid off in the several Departments	9,04,005
Excess of Debt incurred	419,520
Pgs.	13,23,525

	Pagodas.	Pagodas.
Excess of Supplies received as above	10,51,919	
Ditto of Debt incurred in ditto	4,19,520	
	14,71,439	
Deduct the Balance of unadjusted transactions of the several Officers in the different Departments, stated in detail in the Madras Accounts	4,17,908	10,53,531
CASH BALANCE remaining on 30th April 1818	Pgs.	80,72,673

(continued)

BY BALANCE remaining on 30th April 1818 - - - Pgs.				80,72,673
Or at 3½ Rupees the Pagoda - - - Rs.				2,82,54,355
1818–19:				
Amount of Territorial Revenues realized in this year according to the Annual Budget Account No. 3, presented to Parliament - - - Pgs.			1,34,03,580	
or Rs.			4,69,12,530	
Amount of Territorial Charges incurred in this year, per Budget Account No. 3, pagodas, 1,49,47,612, or - - - Rs.		5,23,16,642		
Deduct amount overstated in ditto, by including the value of Europe Stores, &c. - - -		6,25,644		
		5,16,90,998		
Interest on Debts - - - Rs.	11,38,525			
Less amount overstated, per Carnatic Fund - - -	2,73,347			
		8,65,178		
TOTAL CHARGES - - -			5,25,56,176	
Deficit to be Deducted from the Cash Balance - - -			- - -	56,43,646
BALANCE remaining - - -			- - -	2,26,10,709

SUPPLIES:

	Rs.	Rupees.	Rupees.
From London -		12,79,916	
Deduct, Adjustment with Commerce on account, Canton		1,973	
		12,77,943	
Add, on account Carnatic Fund		11,06,042	
Adjustment with Bengal, on account His Majesty's Government - -		77,053	
			24,61,038
From Bengal -		1,19,63,374	
Add, consignment from Commercial Department -		41,611	
		1,20,04,985	
Deduct, Adjustment with London -	77,053		
D° subordinates	7,50,149	8,27,202	
			1,11,77,783
From Bombay - - -			15,87,285
From Subordinates - - -			7,50,149
From Commercial, including Canton		13,19,046	
Less Europe Stores		6,32,490	
			6,86,556
		Rs.	1,66,62,811

	Rs.	Rupees.	
To London - - -		1,22,073	
Add, Adjustment with Bengal, on account His Majesty's Government - - -		55,159	
		1,77,232	
Deduct, Adjustment on account Subordinates - - -		29,523	
			1,47,709
From Bengal - - -		51,63,520	
Deduct, Adjustment with London, on account His Majesty's Government - - -	55,159		
Ditto, Subordinates -	9,280		
Loss by Exchange -	72,943		
		1,37,382	
			50,26,138
To Bombay - - -		- - -	38,21,334
To Subordinates - - -		- - -	38,803
To Commercial - - -		41,28,364	
Add, Consignment to Bengal -		41,611	
		41,69,975	
Commercial Balance 30 April 1818 -	6,71,316		
Ditto, 30 April 1819 -	8,50,662		
Add also augmentation in the Commercial Balance - -		1,79,346	
			43,49,321
			1,33,83,305
Excess of Supplies received - - -			32,79,506
			1,66,62,811

DEBT TRANSACTIONS:

	Rs.	Rs.	Rs.
Debt incurrred in the several departments - - -			42,79,678
Ditto, on account Carnatic Fund -		19,57,696	
Deduct paid in London	11,06,042		
Over credited for interest -	273,347		
Moiety of Registrar's Salary -	8,998		
		13,88,387	
			5,69,309
		Rs.	48,48,987

	Rs.
Debt paid off in the several Departments - - -	39,93,747
Excess of Debt incurred -	8,55,240
Rs.	48,48,987

Excess of Supplies received, as shown above - - -	32,79,506	
Ditto, of Debt incurred in ditto - - -	8,55,240	
Balance of unadjusted transactions of the several Officers in the different Departments stated in detail in the Madras Accounts - - -	27,28,651	68,63,397
CASH BALANCE remaining on the 30th April 189 - - - Rs.		2,94,74,106

			Rs.	Rs.
BY BALANCE remaining on 30th April 1819 - - - - - - - - - - -			- - -	2,94,74,106
1819–20:				
Amount of Territorial Revenues realized in this year according to Annual Budget Account No. 3, presented to Parliament, pagodas 1,35,17,510, or - - - - - - -			4,73,11,285	
Amount of Territorial Charges incurred in this year, per Budget Account No. 3, pagodas 1,42,37,110, or - - - - - - - - - - Rs.		4,98,29,885		
Deduct amount over-stated in ditto - - - - - - - -		96,151		
		4,97,33,734		
Interest on Debts - - - - - - - - Rs.	15,50,726			
Deduct amount over-stated on account Carnatic Fund - -	3,12,090			
		12,38,636		
TOTAL CHARGES - - -			5,09,72,370	
Deduct Deficit from the Cash Balance - - -				36,61,085
BALANCE remaining - - -				2,58,13,021

SUPPLIES:

		Rs.	Rs.
From London -		25,65,725	
Add, Adjustment with Bengal on account His Majesty's Gov^t - -		32,996	
Also adjustment on account Carnatic Fund -		7,44,327	33,43,048
From Bengal -		1,41,47,955	
Add, Consignment from Commerce		30,744	
		1,41,78,699	
Deduct, Adjustment with London -	32,996		
Ditto, Subordinates	820		
		33,816	1,41,44,883
From Bombay -		- - -	13,12,861
From Subordinates		- - -	820
From Commercial		10,72,409	
Comm^l Balance on 30 April 1819 -	8,50,662		
D^o 30 Ap. 1820 -	3,80,223		
Add, Amount disbursed from the Commercial Balances - -		4,70,439	15,42,848
		Rs.	2,03,44,460

	Rs.	
To London - - - - -	1,48,989	
Deduct on account of St. Helena - - - -	44,207	1,04,782
To Bengal - - - - -	73,94,054	
Deduct on account of St. Helena - - - -	27,620	73,66,434
To Bombay - - -	- - -	42,44,009
To Subordinates - - -	- - -	71,827
To Commercial - - -	36,01,773	
Add, Consignment to Bengal, adjusted per contra -	30,774	36,32,477
		1,54,19,529
Excess of Supplies received -	- - -	49,24,931
	Rs.	2,03,44,460

DEBT TRANSACTIONS:

		Rs.	Rs.
Debt incurred in the several Departments - - - -			73,74,578
Ditto on account Carnatic Fund - -		16,14,006	
Less paid in England	7,44,327		
Over credited for Interest -	3,12,090		
Moiety of Register's Salary -	8,998		
		10,65,415	5,48,591
		Rs.	78,83,169

	Rs.
Debt paid off in the several Departments - - -	58,31,638
Excess of Debt incurred -	20,51,531
Rs.	78,83,169

Excess of Supplies received, as shown above - - - - - -	49,24,931	
Ditto of Debt incurred - - ditto - - - - - - -	20,51,531	
	69,76,462	
Deduct, Balance of unadjusted transactions of the several Officers in the different Departments, stated in detail in the Madras Accounts - -	20,97,767	48,78,695
BALANCE remaining on the 30th April 1820 - - - Rs.		3,06,91,716

(continued)

			Rs.	Rs.
BY BALANCE remaining on 30th April 1820 - - - - - - - -			- - -	3,06,91,716
1820–21:				
Amount of Territorial Revenues realized in this year, according to Annual Budget Account No. 3, presented to Parliament, pagodas 1,35,08,765, or - - - - - - - Rs.			4,72,80,677	
Amount of Territorial Charges incurred in this year, per Budget Account No. 3, pagodas 1,39,31,222, or - - - - - - - - - Rs.		4,87,59,277		
Add, Further Charges of an extraordinary nature, omitted in ditto - - -		32,814		
		4,87,92,091		
Interest on Debts - - - - - - - - - - -	14,40,061			
Less Amount overcharged for Carnatic Fund - - - -	3,53,073			
		10,86,988		
TOTAL CHARGES - - -			4,98,79,079	
Deduct, Deficit from Cash Balance - - -				25,98,402
Balance remaining on the 30th April 1821 - - -				2,80,93,314

SUPPLIES:

		Rs.	Rs.
From London - -		32,09,981	
Add, Adjustment with Bengal on Account His Majesty's Gov^{t} -		2,14,561	
		34,24,542	
Ditto on Account Carnatic Fund -		9,43,263	
		43,67,805	
Deduct, Stationery re-received for several Departments -		78,920	42,88,885
From Bengal - -		56,57,453	
Add, Consignment from Commercial Department - -		1,27,029	
		57,84,482	
Deduct, Adjustment with London	2,14,561		
Ditto, Subordinates	21	2,14,582	
			55,69,900
From Bombay - - - -			4,37,868
From Subordinates - - -			21
From Commercial - - -			14,59,690
			1,17,56,364
Excess of Supplies rendered -			20,00,068
Rs.			1,37,56,432

	Rs.	Rs.	Rs.
To London - -	1,51,029		
Deduct, Adjustment on account Subordinates - - -	16,387	1,34,642	
To Bengal - -	51,48,836		
Deduct, Adjustment on account Subordinates - -	3,334	51,45,502	
To Bombay - - - -		41,26,841	
To Subordinates - - -		19,721	
To Commercial -	38,28,919		
Add, Consignment to Bengal - -	1,27,029		
	39,55,948		
Commercial Balance on 30th April 1820 Rs. 3,80,223 D°, 30 Apr 1821 - 7,54,001			
Add, Augmentation in Commercial Balances - -	3,73,778	43,29,726	
Rs.		1,37,56,432	

DEBT TRANSACTIONS:

			Rs.
Debt incurred in the several Departments - - - -			67,46,716
Ditto, on account Carnatic Fund -		19,62,772	
Deduct, paid in England Rs.	9,43,263		
Over credited for interest -	3,53,073		
Registrar's Salary -	35,257	13,31,593	
			6,31,179
Rs.			73,77,895

	Rs.
Debt paid off in the several Departments - - -	70,23,964
Excess of Debt incurred -	3,53,931
Rs.	73,77,895

			Rs.
Excess of Supplies rendered - - - - - - - - - -		20,00,068	
Deduct, Excess of Debt incurred - - - - - - -	Rs. 3,53,931		
Add, Balance of unadjusted transactions of the several Officers in the different Departments, stated in detail in the Madras Accounts -	5,17,319	8,71,250	
			11,28,818
BALANCE remaining on the 30th April 1821 - - - Rs.			2,69,64,496

		Rs.	Rs.
BY BALANCE remaining on the 30th April 1821		- - -	2,69,64,496
1821–22:			
Amount of Territorial Revenues realized in this year, according to Annual Budget Account No. 3, presented to Parliament, pagodas 1,38,92,573, or		4,86,24,005	
Amount of Territorial Charges incurred in this year, per Budget Account No. 3, pagodas 1,35,13,980, or	Rs. 4,72,98,390		
Deduct, Amount overstated in ditto by including Europe Stationery	83,239		
	4,72,15,691		
Interest on Debts - Rs. 13,06,094 Deduct, Amount over-stated on account Carnatic Fund - 3,89,119	9,16,975		
TOTAL CHARGES		4,81,32,666	
SUPPLIES: Surplus		- -	4,91,339

		Rs.	Rs.
From London		32,23,372	
Add, Adjustment with Bengal on account His Majesty's Government		8,402	
		32,31,774	
D° Carnatic Fund		7,44,831	
		39,76,605	
Deduct, Stationery supplied the several Departments		74,245	39,02,360
From Bengal		67,58,683	
Add, Consignment from Commerce		9,779	
		67,68,402	
Deduct, Adjustment with London	8,402		
D° - Subordinates	1,207	9,609	67,58,853
From Bombay		- -	14,04,887
From Subordinates		- -	1,207
From Commercial		9,85,515	
Commercial balance on 30 April 1821	7,54,001		
D° 30 April 1822	5,05,034		
Add, amount disbursed from the Commercial Balances		2,48,967	12,34,482
			1,33,01,789
Excess of Supplies rendered			6,22,334
		Rs.	1,39,24,123

		Rs.	Rs.
To London		1,30,338	
Add, Adjustment with Bengal, on account His Majesty's Government		2,547	1,32,885
To Bengal		77,50,873	
Deduct, Adjustment on account Subordinates	Rs. 17,440		
D° London	2,547	19,987	77,30,886
To Bombay		- - -	28,25,266
To Subordinates		- - -	17,440
To Commercial		32,07,867	
Add, Consignment to Bengal		9,779	32,17,646
		Rs.	1,39,24,123

DEBT TRANSACTIONS:

			Rs.
Debt incurred in the several Departments			72,01,276
D° on acc^t Carnatic Fund		Rs. 19,65,641	
Less paid in England	7,44,831		
Moiety of Registrar's Salary	8,998		
Over-credited for Interest	3,89,119		
		11,42,948	
			8,22,693
		Rs.	80,23,969

Debt paid off in the several Departments	62,36,873
Excess of Debt incurred	17,87,096
Rs.	80,23,969

		Rs.	Rs.
Excess of Debt incurred, as shown above		17,87,096	
Deduct, Excess of Supplies rendered	6,22,334		
Balance of unadjusted transactions of the several Officers in the different Departments, stated in detail in the Madras Accounts	9,71,601		
		15,93,935	
			1,93,161
BALANCE remaining on the 30th April 1822		Rs.	2,76,48,996

				Rs.
BY BALANCE remaining on 30th April 1822 - - - - - - - - - - - - -				2,76,48,996
1822-23:				
Amount of Territorial Revenues realized in this year, according to Annual Budget Account No. 3, presented to Parliament - - - - - - *Pgs.* 1,39,63,024, or			*Rs.* 4,88,70,584	
Amount of Territorial Charges incurred in this year, per Budget Account No. 3 - - - - - - - -	*Pgs.* 1,26,82,481, or	*Rs.* 4,43,88,683		
Deduct, Amount overstated in ditto, by including Europe Stationery - -		94,372		
		4,42,94,311		
Interest on Debts - - - - - - - - -	*Rs.* 18,74,385			
Deduct, Amount overstated on account Carnatic Fund -	4,13,173	14,61,212		
TOTAL CHARGES - - -			4,57,55,523	
Surplus - - -				31,15,061

SUPPLIES:

From London - *Rs.*		98,52,178	
Deduct, Adjustment with Bengal, for Bills on the Court, on account Bengal Debt - - -		78,41,957	
		20,10,221	
Add, further adjustment with Bengal on account His Majesty's Government - -		14,389	
Ditto, on account Carnatic Fund - -		8,40,123	
		28,64,733	
Deduct, Stationery and Mint Stores - -		83,435	27,81,298
From Bengal - -		47,30,971	
Add, Adjustment with London for Bills on the Court - -		78,41,957	
		1,25,72,928	
Deduct, Adjustment with London - -	14,389		
Ditto with Subordinates -	483	14,872	
			1,25,58,056
From Bombay - - - -			12,50,310
From Subordinates - - - -			483
From Commercial Department - -			8,94,103
		Rs.	1,74,84,250

To London - *Rs.*		1,43,251	
Add, Adjustment with Bengal, on account His Majesty's Government - -		178	
			1,43,429
To Bengal - - -		1,12,33,033	
Deduct, Adjustment with London - -	178		
Ditto Subordinates - -	2,487	2,665	
			1,12,30,368
To Bombay - - - - -			31,59,839
To Subordinates - - - -			2,487
To Commercial Departm^t		22,85,253	
Commercial Balance, 30 April 1822	5,05,034		
Ditto - 1823	5,64,485		
Add, Augmentation in the Commercial Balance -		59,451	23,44,704
			1,68,80,827
Excess of Supplies received - -			6,03,423
		Rs.	1,74,84,250

DEBT TRANSACTIONS:

			Rs
Debt incurred in the several Departments - - - - -			95,65,835
Ditto, on account Carnatic Fund - -		20,94,536	
Deduct, paid in England -	8,40,123		
Over-credited for Interest -	4,13,173		
Moiety of Registrar's Salary - -	8,998	12,62,294	
			8,32,242
		Rs.	1,03,98,077

	Rs.
Debt paid off in the several Departments - - - - - -	60,84,041
Excess of Debt incurred - -	43,14,036
Rs.	1,03,98,077

Excess of Supplies received, as shown above - - - - - - - -	6,03,423	
Ditto of Debt incurred - - - - - - - - - - -	43,14,036	
	49,17,459	
Deduct, Balance of unadjusted transactions of the several Officers in the different departments, stated in detail in the Madras Accounts - -	7,41,936	41,75,523
BALANCE remaining on the 30th April 1823 - - - *Rs.*		3,49,39,580

				Rs.
BY BALANCE remaining on 30th April 1823				3,49,39,580

1823–24.

	Pgs.	Rs.	Rs.	
Amount of Territorial Revenues realized in this year, according to Annual Budget Account, No. 3, presented to Parliament - - - - - - Pgs. 1,37,46,912, or			4,81,14,192	
Amount of Territorial Charges incurred in this year, per Budget Account, No. 3 - - - - - - -	1,55,72,058, or	5,45,02,203		
Add, Charges omitted in ditto, on adjustment - - - - -		2,255	5,45,04,458	
Interest on Debts - - - - - - - - - -	14,87,141			
Less, Amount overcharged for Carnatic Fund - - -	1,607	14,85,534		
TOTAL CHARGES - - - - -			5,59,89,992	
Deduct, Deficit from Cash Balance - - -				78,75,800
Balance Remaining - - -				2,70,63,780

SUPPLIES:

	Rs.	Rs.
From London, including transactions on account His Majesty's Government - - - -	22,56,973	
Ditto, on account Carnatic Fund - - -	8,81,371	
	31,38,344	
Deduct, Political Stores -	8,26,221	23,12,123
From Bengal - - -	92,24,768	
Deduct, Gain by Exchange now credited as Revenue	1,04,707	91,20,061
From Bombay - - - -		15,73,976
Commercial - - - - -		5,08,964
		1,35,15,124
Excess of Supplies rendered - -		15,15,768
Rs.		1,50,30,892

To London - Rs.		52,16,537	
Add, Adjustment with Bengal - - -		150	52,16,687
To Bengal - -		58,35,611	
Deduct, Amount included for Expenses of Burmese War in Madras Charges,	2,89,182		
Adjustment with London -	150		
D° Subordinates	1,646	2,90,978	55,44,633
To Bombay - - - - -			24,73,320
To Subordinates - - - -			1,646
To Commercial - - - -			17,94,606
Rs.			1,50,30,892

DEBT TRANSACTIONS:

			Rs.
Debt incurred in the several Departments - - - -			87,70,054
Ditto, on account Carnatic Fund - -		11,56,393	
Add, Petty Claims discharged improperly deducted at Madras -		1,38,522	
		12,94,915	
Deduct, paid in London - -	8,81,371		
Over-credited for Interest -	1,607	8,82,978	4,11,937
Rs.			91,81,991

	Rs.
Debt paid off in the several Departments - - - - -	86,99,853
Excess of Debt incurred - -	4,82,138
Rs.	91,81,991

Excess of Supplies rendered as above - - - - - - - - - -	15,15,768	
Balance of unadjusted transactions of the several Departments, stated in detail in the Madras Accounts - - - - - - - - - -	13,97,094	
	29,12,862	
Deduct, Excess of Debt incurred - - - -	4,82,138	24,30,724
BALANCE remaining on the 30th April 1824 - - - Rs.		2,46,33,056

				Rs.
BY BALANCE remaining on 30th April 1824 - - - - - - - - - - -				2,46,33,056

1824–25.

		Rs.	Rs.	
Amount of Territorial Revenues realized in this year, according to Annual Budget Account, No. 3, presented to Parliament - - - - - - - *Pgs.* 1,36,01,857, or			4,76,06,500	
Amount of Territorial Charges incurred in this year, per Budget Account, No. 3 - - - - - - - - - - *Pgs.* 1,43,42,589, or		5,01,99,062		
Deduct, Amount included above on account of Burmah War Charges, &c. which are not brought on the Madras Accounts till 1825-6 - - -		14,21,518		
		4,87,77,544		
Add, Interest on Debts - - - - - - - - -	18,73,401			
Amount short-stated for interest on Carnatic Fund - - -	5,724	18,79,125		
TOTAL CHARGES - - -			5,06,56,669	
Deduct, Deficit from Cash Balance - - -				30,50,169
				2,15,82,887

SUPPLIES:

		Rs.	Rs.
From London, including His Majesty's Government - -		19,76,697	
Ditto on Account Carnatic Fund		7,76,212	
		27,52,909	
Deduct, Political Stores - -		4,84,718	22,68,191
From Bengal - - - - -		1,14,01,866	
Less, a re-credit for Military Charges on Account Burmese War, adjusted in its proper place - - - - -		2,89,182	
		1,11,12,684	
Deduct, Gain by exchange credited as Revenue - -	35,084		
Also, Adjustment with Subordinates - -	439	35,523	
			1,10,77,161
From Bombay - - - - - - -			37,47,134
From Subordinates - - - - -			439
From Commercial - - - - -			5,08,888
		Rs.	1,76,01,813

	Rs.
To London - - -	1,45,431
To Bengal - - -	67,74,383
To Bombay - - -	56,49,369
To Commercial - -	24,15,480
	1,49,84,663
Excess of Supplies received	26,17,150
Rs.	1,76,01,813

DEBT TRANSACTIONS:

	Rs.	Rs.
Debt incurred in the several Departments -		1,10,50,570
Ditto on account Carnatic Fund	15,88,831	
Add, amount petty Claims discharged, erroneously debited the Fund in India - -	2,42,333	
Amount short-charged for Interest	5,724	
	18,36,888	
Deduct, paid in London - -	7,76,212	10,60,676
	Rs.	1,21,11,246

	Rs.
Debt paid off in the several Departments - -	77,97,132
Excess of Debt paid off -	43,14,114
Rs.	1,21,11,246

Excess of Supplies received, as above - - - - - - - - -	26,17,150	
Ditto of Debt incurred - - - - - - - - - - - - -	43,14,114	
	69,31,264	
Deduct, Balance of unadjusted transactions of the several Departments, stated in detail in the Madras Accounts - - - - - - - - -	9,16,266	
		78,47,530
BALANCE remaining on the 30th April 1825 - - - Rs.		2,94,30,417

		Rs.	Rs.	Rs.
BY BALANCE remaining on 30th April 1825 - - - - - - - - - - -				2,94,30,417
1825–26.				
Amount of Territorial Revenues realized in this year, according to Annual Budget Account, No. 3, presented to Parliament - - - - - - *Pgs.* 1,42,87,287, or			5,00,05,504	
Amount of Territorial Charges incurred in this year, per Budget Account, No. 3. - - - - - - - - - *Pgs.* 1,42,62,073, or		4,99,17,255		
Add, further Charges stated in the Madras Accounts in this year as Burmah War Charges, and included in the Budget view in 1824–25 - - - -		12,20,637		
Also, Interest on Debts - - - - - - - - - -	19,07,211			
Less, Amount over-stated for Carnatic Deposit - - - - -	46,640	18,60,571		
TOTAL CHARGES - - -			5,29,98,463	
Deduct, Deficit from Cash Balance - - -				29,92,959
Balance remaining - - -				2,64,37,458

SUPPLIES:

		Rs.	Rs
From London, including His Majesty's Government - - -		21,09,411	
Ditto on account Carnatic Fund - -		7,97,746	
		29,07,157	
Deduct, Political Stores		5,17,048	23,90,109
From Bengal - -		1,28,43,026	
Deduct, Gain by Exchange, transferred to Revenue - -	6,717		
Adjustment with Subordinates -	6,332	13,049	1,28,29,977
From Bombay - - - - -			21,78,389
From Subordinates - - - -			6,332
From Commercial - - - -			4,76,955
Rs.			1,78,81,762

		Rs.	Rs.
To London - - -		1,81,052	
Add, Adjustment with Bengal - - -		92	1,81,144
To Bengal - - -		91,98,443	
Deduct, Adjustment on account Subordinates	76,319		
Ditto London - -	92	76,411	91,22,032
To Bombay - - - -			61,81 571
To Subordinates - - - -			76,319
To Commercial - - - -			14,17,796
			1,69,78,862
Excess of Supplies received - -			9,02,900
Rs.			1,78,81,762

DEBT TRANSACTIONS:

		Rs.	Rs.
Debt incurred in the several Departments - - - - - -			86,79,389
Ditto on account Carnatic Fund - -		20,07,090	
Less, paid in London -	7,97,746		
Over credited for Interest -	46,640	8,44,386	11,62,704
			98,42,093
Excess of Debt discharged - -			7,99,930
Rs.			1,06,42,023

	Rs.
Debt paid off in the several Departments - - - - - -	1,06,42,023
Rs.	1,06,42,023

		Rs.
Excess of Supplies received - - - - - - - - - - - -	9,02,900	
Balance of unadjusted transactions of the several Departments, stated in detail in the Madras Accounts - - - - - - - - - -	1,18,193	
	10,21,093	
Deduct, Excess of Debt discharged - -	7,99,930	2,21,163
Balance remaining on the 30th April 1826 - - *Rs.*		2,66,58,621

		Rs.	Rs.	Rs.
BY BALANCE remaining on 30th April 1826 - - - - - - - - - -				2,66,58,621
1826–27.				
Amount of Territorial Revenues realized in this year, according to Annual Budget Account, No. 3, presented to Parliament - - - - - - - *Pgs.* 1,49,54,203, or			5,23,39,711	
Amount of Territorial Charges incurred in this year, per Budget Account, No. 3 - - - - - - - - - - *Pgs.* 1,35,81,404, or		4,75,34,914		
Deduct, Amount overstated in ditto, now adjusted - - - - - -		1,03,332		
		4,74,31,582		
Interest on Debts - - - - - - - - - -	19,66,412			
Deduct, overstated on account Carnatic Fund - -	97,668			
		18,68,744		
TOTAL CHARGES - - - -			4,93,00,326	
Surplus - - -				30,39,385
				2,96,98,006

SUPPLIES

	Rs.	Rs.				Rs.
From London, including transactions on account of His Majesty's Government -	32,75,593		To London - - - -		2,18,425	
Ditto on account Carnatic Fund -	9,28,543		Add, Adjustment on account Bengal - - - -		30,899	2,49,324
	42,04,136		To Bengal - - - -		52,75,689	
Deduct, Political Stores - -	11,26,917	30,77,219	Deduct, Transferred to Subordinates -	6,30,559		
From Bengal -	97,79,238		Adjustment with Bengal - -	30,899	6,61,458	46,14,231
Deduct, Adjustment on account Subordinates -	60,065	97,19,173	To Bombay - - - - - - -			90,50,639
From Bombay - - -		26,46,177	To Subordinates - - - - - -			6,30,559
From Subordinates - -		60,065	To Commercial - - - - - -			21,95,030
From Commercial - -		2,24,141				
		1,57,26,775				
Excess of Supplies rendered -		10,13,008				
	Rs.	1,67,39,783			*Rs.*	1,67,39,783

DEBT TRANSACTIONS:

		Rs.	Rs.		Rs.
Debt incurred in the several Departments - - -		- - -	81,92,890	Debt paid off in the several Departments - - -	95,50,871
Ditto - on account Carnatic Fund - - - -		20,96,471		Ditto, the Accumulated Profits of the Government Bank carried to account of Revenues in this year - -	54,26,981
Less, paid in England,	9,28,543				
Over credited for Interest - -	97,668	10,26,211			
			10,70,260		
			92,63,150		
Excess of Debt paid off - - - - -			57,14,702		
		Rs.	1,49,77,852	*Rs.*	1,49,77,852

	Rs.	Rs.
Deduct, Excess of Supplies rendered, as above - - - - - - -	10,13,008	
Ditto, Debt discharged - - - - ditto - - - - - - - -	57,14,702	
Balance of unadjusted transactions of the several Departments, stated in detail in the Madras Accounts - - - - - - - -	3,90,485	
		71,18,195
BALANCE remaining on the 30th April 1827 - - - *Rs.*		2,25,79,811

	Rs.	Rs.	Rs.	Rs.	Rs.
BY BALANCE remaining on 30th April 1827 - - - - - - - - - - -					2,25,79,811
1827–28.					
Amount of Territorial Revenues realized in this year, according to Annual Budget Account, No. 3, presented to Parliament - - - - - - - *Pgs.* 1,33,69,596, or				4,67,93,586	
Amount of Territorial Charges incurred in this year, per Budget Account, No. 3 - - - - - - - - - - *Pgs.* 1,50,18,992, or			5,25,66,472		
Add, Amount short stated in ditto, now adjusted - - - - -			40,983		
			5,26,07,455		
Interest on Debts - - - - - - - - - - -		20,23,515			
Less, amount overcharged for Carnatic Deposit - -	1,59,241				
And the Interest on the sum of *Rs.* 54,26,981, the accumulated profits of the Government Bank, credited as Revenue last year - - - - - - -	3,25,619				
		4,84,860			
			15,38,655		
TOTAL CHARGES - - -				5,41,46,110	
Deduct deficit from the Cash Balance - - -					73,52,524
Balance remaining - - -					1,52,27,287

Supplies:

	Rs.	Rs.
From London, including transactions on account of His Majesty's Government -	35,72,382	
Ditto on account Carnatic Fund -	10,35,832	
	46,08,214	
Deduct, Political Stores - - -	10,68,356	
		35,39,858
From Bengal	1,07,98,497	
Ditto, on account Deccan Prize -	5,87,822	
		1,13,86,319
From Bombay - - -		37,44,158
From Subordinates - -		7,15,701
From Commercial - -		1,72,066
Rs.		1,95,58,102

		Rs.	Rs.
To London - - -		32,44,436	
Add, Adjustment with Bengal, on account His Majesty's Government - - -		80,892	
			33,25,328
To Bengal - - - -		47,96,320	
Deduct, Transferred to Subordinates	4,86,368		
Ditto to London -	80,892		
		5,67,260	
			42,29,060
To Bombay - - - - - -			37,84,387
To Subordinates - - - - -			4,86,368
To London - - - - - -			33,85,799
			1,52,10,942
To Excess of Supplies received - - -			43,47,160
Rs.			1,95,58,102

Debt Transactions:

		Rs.	Rs.
Debt incurred in the several Departments - - -		- - -	78,04,754
Deduct, Interest on Bank Profits, as above - - -		- - -	3,25,619
			74,79,135
Debt incurred on account Carnatic Fund - - -		22,14,858	
Less, paid in England - -	10,35,832		
Over credited for Interest - -	1,59,241		
		11,95,073	
			10,19,785
Rs.			84,98,920

	Rs.
Debt paid off in the several Departments - - -	69,27,221
Ditto at Bengal on account Deccan Prize - - -	5,87,822
	75,15,043
Excess of Debt incurred -	9,83,877
Rs.	84,98,920

Excess of Supplies received - - - - - - - - - - - -	43,47,160	
Ditto of Debt incurred - - - - - - - - - - - -	9,83,877	
Balance of unadjusted transactions of the several Departments, stated in detail in the Madras Accounts - - - - - - - -	96,723	
		54,27,760
BALANCE remaining on the 30th April 1828 - - - *Rs.*		2,06,55,047

					Rs.
BY BALANCE remaining on 30th April 1828					2,06,55,047

1828-29.

				Rs.	
Amount of Territorial Revenues realized in this year, according to Annual Budget Account, No. 3, presented to Parliament - - - - - Ps. 1,39,37,623, or				4,87,81,680	
Amount of Territorial Charges incurred in this year, per Budget Account, No. 3 - - - - - - - - - Pgs. 1,37,55,559, or			4,81,44,457		
Add, Charges short stated in ditto, now adjusted - -		- -	81,638		
Interest on Debts - - - - - - - - -		19,44,522			
Less, Amount over-charged on Carnatic Deposit -	2,30,896				
And the Interest on the sum of Rupees 54,26,981, the accumulated Profits of the Government Bank, credited as Revenue in 1826-27 - -	3,25,619				
		5,56,515			
			13,88,007		
TOTAL CHARGES - - -				4,96,14,102	
Deduct, Deficit from the Cash Balance - - -					8,32,422
Balance Remaining - - - -					1,98,22,625

SUPPLIES:

	Rs.	Rs.		Rs.	Rs.
From London - -	34,10,838		To London - -	2,09,024	
Ditto, on account Carnatic Fund - -	8,27,253		Add, Adjustment transferred from Bengal -	28,330	
	42,38,091				2,37,354
Deduct, Value of Political Stores - - 7,18,654			To Bengal - -	51,78,282	
Payment of Sir E. Stanley's Salary, 29,864	7,48,518	34,89,573	Deduct, transferred to London - 28,330 Ditto to Subordinates 4,50,371	4,78,701	46,99,581
From Bengal - -	89,20,422		To Bombay - - - - -		68,00,390
Deduct, transferred to Subordinates - -	4,03,178	85,17,244	To Subordinates - - -		4,50,371
From Bombay - - - -		26,50,342	To Commercial - - - -		24,45.504
From Subordinates - - - -		4,03,178			1,46,33.200
From Commercial - - - -		1,48,699	Excess of Supplies received -		5,75,836
Rs.		1,52,09,036	Rs.		1,52,09,036

DEBT TRANSACTIONS:

		Rs.		Rs.
Debt incurred in the several Departments - - - - -		80,27,089	Debt paid off in the several Departments - - - - -	73,94,205
Deduct, Interest on Bank Profits, as above - - - -		3,25,619	Native Pension Fund, credited as an extraordinary charge - -	5,80,261
		77,01,470		79,74,466
Debt incurred on account Carnatic Fund - -	22,10,598		Excess of Debt incurred - -	8,79,453
Less, Paid in England - - 8,27,253 Over-credited for Interest - - 2,30,896	10,58,149			
		11,52,449		
Rs.		88,53,919		88,53.919

Excess of Supplies received, as above - - - - -	- 5,75,836	
Ditto of Debt incurred - - - - - - - - - - - -	- 8,79,453	
	14,55,289	
Deduct Balance of unadjusted transactions of the several Departments, stated in detail in the Madras Accounts - - - - - - - - -	- 2,02,743	
		12,52,546
BALANCE remaining on the 30th April 1829 - - - - Rs.		2,10,75,171

—No. 7. (C.)—

A SUMMARY VIEW of the Cash Transactions of the Government of *Bombay*, from 1814-15 to 1828-29, inclusive.

— No. 7. (C.) — - - - - - - - -

A SUMMARY VIEW of the CASH TRANSACTIONS of the

	1814-15.	1815-16.	1816-17.	1817-18.	1818-19.	1819-20.
	£.	£.	£.	£.	£.	£.
Balance at the commencement of each official year - - - - - - - -	614,224	765,173	825,349	567,868	1,192,703	1,330,038
Add:						
The Amount of Revenues realized in each year, per Budget Account No. 5. - -	819,204	818,816	860,292	1,302,445	1,660,202	1,577,932
Extraordinary Receipts in excess of Extraordinary Charges which were omitted in Budget Account No. 5. - - -	17,456	23,043	13,638	46,163	- - -	- - -
Supplies from London, exclusive of Political Stores, included in Home Charges in excess of supplies thereto - - -	18,452	11,885	85,171	78,903	184,785	130,335
Supplies from Bengal and Madras, in excess of supplies thereto - - -	1,87,027	1,313,761	941,732	1,301,436	1,018,349	1,263,420
Supplies from subordinate settlements, (including St. Helena,) in excess of supplies thereto - - - - - - -	101	- - -	- - -	- - -	188	33
Supplies from Commercial Department, (including Canton,) in excess of supplies thereto - - - - - - -	- - -	- - -	- - -	- - -	- - -	12,718
Debt incurred by the receipt of deposits, &c. in excess of the deposits discharged -	- - -	95,611	5,848	142,506	3,429	- - -
TOTAL RECEIPTS in each year, combined with the Balance at the commencement of each year - - - - - - - -	2,656,464	3,028,289	2,732,030	3,439,321	4,059,656	4,314,476
Deduct:						
Amount of the Territorial Charges incured in each year, per Budget Account No. 5, which excludes the value of Political Stores charged in Home Account -	1,675,200	1,937,430	1,902,454	1,885,788	2,492,194	2,395,844
Extraordinary Charges in excess of extraordinary Receipts, which were omitted in the Budget Account No. 5. - - -	- - -	- - -	- - -	- - -	8,436	195,831
Interest on Deposits not included in No. 5, but stated in the combined view of the Revenues and Charges of India in Budget Account No. 8. - - - - - -	21,524	18,827	22,002	26,527	36,811	29,672
Supplies to London in excess of supplies therefrom - - - - - - - -	- - -	- - -	- - -	- - -	- - -	- - -
Ditto to Bengal and Madras in excess of supplies therefrom - - - - -	—	—	—	—	—	—
Ditto to subordinate settlements (including St. Helena) ditto ditto - - -	- - -	- - -	- - -	- - -	- - -	- - -
Ditto to Commercial Department (including Canton) in excess of supplies therefrom	130,494	246.744	239,706	334,303	192,177	- - -
Debt paid off by deposits, &c. discharged, in excess of the deposits received -	63,714	- - -	- - -	- - -	- - -	40,426
TOTAL PAYMENTS - - -	1,890,932	2,203,001	2,164,162	2,246,618	2,729,618	2,661,773
	*765,532	*825,288				*1,652,703
*Deduct	359	*Add - 61				*Deduct 239,885
BALANCE remaining at the close of each official year - - - £.	765,173	825,349	567,868	1,192,703	1,330,038	1,412,818

* *Red ink* in MS.

Note.—In the years 1814-15 and 1815-16 apparent variations of small amount occur between the closing balances accounts of some small items of receipt and charge. The discrepance between the closing balance of 1819-20, and the Bombay, to be occasioned by an alteration in the system of stating the military charges. The *unaudited* military advances of exhibiting the real cash in hand,

East India House,
2 April 1832.

- - - - - - - - — No. 7. (C.) —

GOVERNMENT of *Bombay*, from 1814–15 to 1828–29 inclusive.

1820–21.	1821–22.	1822–23.	1823–24.	1824–25.	1825–26.	1826–27.	1827–28.	1828–29.	TOTAL.
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1,412,818	1,344,960	1,161,336	1,291,242	1,211,130	914,401	1,259,866	1,617,176	1,858,231	*Balance 1 May 1814 614,224
2,401,312	2,855,741	3,372,447	2,789,550	1,785,217	2,262,393	2,588,983	2,542,326	2,331,802	29,968,662
- - -	- - -	- - -	- - -	- - -	- - -	25,035	35,720	25,661	186,716
132,770	149,380	87,956	- - -	97,921	91,002	96,858	128,644	169,274	1,463,336
718,986	728,113	1,203,508	506,958	1,059,984	1,882,310	1,669,931	2,025,070	1,187,074	18,007,659
984	794	7,694	- - -	117	1,258	- - -	2,468	88	13,725
- - -	90,237	- - -	- - -	- - -	- - -	- - -	- - -	- - -	102,955
102,811	- - -	41,008	27,796	184,950	214,446	80,381	- - -	- - -	898,786
4,769,681	5,169,225	5,873,949	4,615,546	4,339,319	5,365,810	5,721,054	6,351,404	5,572,130	51,256,063
3,197,366	3,609,895	4,265,051	3,228,156	3,285,990	4,008,921	3,975,411	4,033,477	3,651,207	45,544,384
37,215	11,601	- - -	- - -	- - -	- - -	- - -	- - -	- - -	253,083
26,941	18,535	9,961	16,353	19,993	24,067	20,610	27,230	22,597	341,650
- - -	- - -	- - -	37,856	- - -	- - -	- - -	- - -	- - -	37,856
—	—	—	—	—	—	—	—	—	—
- - -	- - -	- - -	- - -	- - -	- - -	166	- - -	- - -	166
163,199	- - -	307,695	122,051	118,935	72,956	107,691	188,901	123,388	2,348,240
- - -	367,858	- - -	- - -	- - -	- - -	- - -	243,565	9,600	725,163
3,424,721	4,007,889	4,582,707	3 404,416	3,424,918	4,105,944	4,103,878	4,493,173	3,806,792	49,250,542
									* 2,005,521 * Deduct 240,183
1,344,960	1,161,336	1,291,242	1,211,130	914,401	1,259,866	1,617,176	1,858,231	1,765,338	1,765,338

of those years, and the opening balances of the succeeding years, which are occasioned by omissions in the original opening balance of 1820-21 to the extent of Rs. 21,32,310, or 239,885 *l.* is explained by the Accountant-general at being included in the former year's balance, and excluded from the opening balance of the latter year, for the purpose

(Errors excepted.)

(signed) *James C. Melvill,*
Aud· Indian Acct^{s}.

No. 7. (C.)—*continued.*

A SUMMARY of the CASH TRANSACTIONS of *Bombay* and its Subordinates, from the Year 1814-15 to 1828-29, including SUPPLIES made to, and received from, other Presidencies, &c.

			Rs.
BY CASH BALANCES, remaining in the Treasuries of the several Departments, on the 30th April 1814			54,59,769
1814-15:		*Rs.*	
Amount of Territorial Revenues realized in this year, according to Budget Account, No. 5, annually presented to Parliament - - - - - - - - - - - -		72,81,815	
Further amount of Revenues, chiefly of an extraordinary nature, not included in the above view - - - - - - - - - - - - - - - -		3,36,677	
TOTAL REVENUES - - -		76,18,492	
Amount of Territorial Charges incurred in this year, according to Budget Account, No. 5, annually presented to Parliament - - - - *Rs.*	1,48,90,672		
Further charges omitted in the above view - - - - - - - -	1,81,511		
Interest - - - - - - - - - - - - - - -	1,91,329		
TOTAL CHARGES - - -		1,52,63,512	
Deficit - - -		76,45,020	

SUPPLIES:

	Rs.		*Rs.*
From London - - - -	4,07,519	To London - - - -	2,43,503
From Bengal, including transactions on account His Majesty's Government - 85,44,860 Add, Consignment from Commerce - 37,184	85,82,044	To Bengal, including transactions on account His Majesty's Government - -	14,59,352
		To Madras - - - -	4,58,713
		To Commercial Department - - 28,70,609 Consignment to Bengal - - 37,184	29,07,793
From Madras - - -	38,87,366		
			50,69,361
From Subordinate Settlements -	900		
From Commercial Department -	17,47,849	Excess of Supplies received -	95,56,317
Rs.	1,46,25,678	*Rs.*	1,46,25,678

DEBT TRANSACTIONS:

	Rs.		*Rs.*
Debt incurred in the several Departments - - - -	2,24,861	Debt paid off - - -	7,91,200
Excess of Debt paid off - -	5,66,339		
Rs.	7,91,200	*Rs.*	7,91,200

Excess of Supplies received, as shown above - - -	95,56,317		
Deduct, Excess of Debt paid off, as shown above - -	5,66,339		
Means raised by these sources to meet the Deficit - - -		89,89,978	
Supplies, &c. received in Excess of the Territorial Deficit - - - -			13,44,958
BALANCE remaining on 30th April 1815 - - - *Rs.*			68,04,727

		Rs.	Rs.
BY BALANCE remaining on the 30th April 1815		68,04,727	
Deduct, to be accounted for as an Extraordinary Charge, omitted last year		3,186	
			68,01,541

1815–16:

Amount of Territorial Revenues realized in this year, according to Annual Budget Account, No. 5, presented to Parliament		72,78,364	
Further amount of Revenues, not included in Account No. 5		4,73,152	
TOTAL REVENUES		77,51,516	
Amount of Territorial Charges incurred in this year, per Annual Parliamentary Account, No. 5 — *Rs.*	1,72,21,605		
Further Charges, omitted in No. 5	2,68,320		
Interest	1,67,349		
TOTAL CHARGES		1,76,57,274	
Deficit		99,05,758	

SUPPLIES:

		Rs.			*Rs.*
From London		4,04,919	To London		2,99,279
From Bengal, including transactions on account His Majesty's Government	71,77,926		To Bengal, including transactions on account His Majesty's Government		14,16,052
Add, Consignment from Commerce	1,87,703	73,65,629	To Madras		5,16,281
			To Commercial Department	39,36,666	
From Madras		62,44,587	Add, Consignment to Bengal	1,87,703	41,24,369
From Commercial Department, including Canton		19,31,088			63,55,981
			Excess of Supplies received		95,90,242
Rs.		1,59,46,223	*Rs.*		1,59,46,223

DEBT:

	Rs.		*Rs.*
Debt incurred in the several Departments	10,43,671	Debt paid off in the several Departments	1,93,795
		Excess of Debt incurred	8,49,876
Rs.	10,43,671	*Rs.*	10,43,671

Excess of Supplies received, as shown above	95,90,242		
Ditto of Debt incurred	8,49,876		
Means to meet the Deficit		1,04,40,118	
Supplies, &c. received in Excess of Deficit			5,34,360
BALANCE remaining 30th April 1816 — *Rs.*			73,35,901

		Rs.	*Rs.*
BY Balance remaining on the 30th April 1816		73,35,901	
Add, to be accounted for as an Extraordinary Receipt, omitted in last year		537	
			73,36,438
1816–17:			
Amount of Territorial Revenues realized in this year, according to Annual Budget Account, No. 5, presented to Parliament		76,47,042	
Further amount of Revenues, not included in Account, No. 5	1,22,675		
Add, Adjustment of Supplies to His Majesty's Government, credited in Bengal Accounts	1,91,098		
		3,13,773	
TOTAL REVENUES		79,60,815	
Amount of Territorial Charges incurred in this year, per Budget Account, No. 5,	*Rs.* 1,69,10,702		
Further Charges, omitted in No. 5	1,92,544		
Interest	1,95,573		
TOTAL CHARGES		1,72,98,819	
Deficit		93,38,004	

SUPPLIES:

	Rs.	*Rs.*		*Rs.*	*Rs.*
From London		8,07,806	To London	*Rs.* 92,736	
			Deduct, Amount transferred to Bengal	42,000	
					50,736
From Bengal	58,73,228		To Bengal, including transactions on account His Majesty's Government	12,80,814	
Add, Consignment from Commerce	3,64,340		Add, a Transfer from London	42,000	
		62,37,570	Adjustments on account His Majesty's Government	1,91,098	
					15,13,912
From Madras		45,49,497	To Madras		9,02,204
From Commercial Department, including Canton		14,41,221	To Commercial Department, including Canton	32,07,608	
			Add, Consignments to Bengal	3,64,342	
					35,71,950
					60,38,802
			Excess of Supplies received		69,97,292
Rs.		1,30,36,094	*Rs.*		1,30,36,094

DEBT:

	Rs.		*Rs.*
Debt incurred in the several Departments	4,98,258	Debt paid off in the several Departments	4,46,272
		Excess of Debt incurred	51,986
Rs.	4,98,258	*Rs.*	4,98,258

		Rs.	*Rs.*
Excess of Supplies received, as shown above	69,97,292		
Ditto of Debt incurred	51,986		
Means towards meeting the Deficit		70,49,278	
Amount of Deficit in Excess of Supplies, &c. received			22,88,726
BALANCE remaining 30th April 1817 *Rs.*			50,47,712

		Rs.	Rs.
BY BALANCE remaining on the 30th April 1817		- -	50,47,712
1817–18:			
Amount of Territorial Revenues realized in this year, according to Annual Budget Account, No. 5, presented to Parliament		1,15,77,292	
Further amount of Revenues, not included in Account, No. 5	Rs. 8,03,268		
Add, Adjustment of Supplies to His Majesty's Government, credited in Bengal Account	68		
		8,03,336	
TOTAL REVENUES		1,23,80,628	
Amount of Territorial Charges incurred in this year, per Budget Account, No. 5,	Rs. 1,67,62,549		
Further Charges, omitted in No. 5	3,92,996		
Interest	2,35,811		
TOTAL CHARGES		1,73,91,356	
Deficit		50,10,728	

SUPPLIES:

		Rs.			Rs.
From London		7,25,071	To London		23,709
From Bengal	90,26,865		To Bengal, including Transactions on account of His Majesty's Government		16,44,180
Add, Consignment from Commerce	3,55,966				
		93,82,831			
From Madras		59,92,935	To Madras		21,85,365
From Commissioner at Poonah		26,27,050	To Commissioner at Poonah		26,08,955
From Commercial Department		16,10,557	To Commercial Department	42,26,170	
			Add, Consignment to Bengal	3,55,966	
					45,82,136
					1,10,40,345
			Excess of Supplies received		92,98,099
Rs.		2,03,38,444	Rs.		2,03,38,444

DEBT:

	Rs.		Rs.
Debt incurred in the several Departments	20,23,259	Debt paid off in the several Departments	7,56,540
		Excess of Debt incurred	12,66,719
Rs.	20,23,259	Rs.	20,23,259

		Rs.	Rs.
Excess of Supplies received, as shown above	92,98,099		
Ditto of Debt incurred	12,66,719		
Means to meet the Deficit		1,05,64,818	
Supplies, &c. received in Excess of the Deficit			55,54,090
BALANCE remaining on the 30th April 1818		Rs.	1,06,01,802

(continued)

		Rs.	Rs.
Balance remaining on the 30th April 1818 - - - - - - - - - -		- - -	1,06,01,802
1818–19:			
Amount of Territorial Revenues realized this year, according to the Annual Budget Account, No. 5, presented to Parliament - - - - - - - - - - - - -		1,47,57,350	
Further amount of Revenues not included in the above view - - - - - - -		5,36,320	
Total Revenues - - -		1,52,93,670	
Amount of Territorial Charges incurred in this year, per Budget Account, No. 5, *Rs.*	2,21,52,834		
Add, further amount of Charges, omitted in the above view - - - - -	6,11,308		
Interest - - - - - - - - - - - - - - - - -	3,27,209		
Total Charges - - -		2,30,91,351	
Deficit - - -		77,97,681	

Supplies:

	Rs.		
From London - - -	16,42,534	To Bengal - - - - -	16,23,625
From Bengal *Rs.* 1,07,09,654		To Madras - - - -	16,96,797
Add, Consignment from Commerce 6,74,580		To Commissioner at Poonah -	50,78,713
	1,13,84,234	To Commercial - 31,34,889	
From Madras - - - -	36,95,106	Add, Consignment to Bengal - 6,74,580	
From Subordinates - - -	1,674		38,09,469
From Commissioner at Poonah	23,71,787		1,22,08,604
From Commercial - - -	21,01,228	Excess of Supplies received	89,87,959
Rs	2,11,96,563	*Rs.*	2,11,96,563

Debt:

	Rs.		Rs.
Debt incurred in the several Departments - - -	22,46,222	Debt paid off in the several Departments - - -	22,15,746
		Excess of Debt incurred -	30,476
Rs.	22,46,222	*Rs.*	22,46,222

		Rs.	Rs.
Excess of Supplies received, as shown above - - -	89,87,959		
Excess of Debt incurred - - - - - - - - - -	30,476		
Means to meet the Deficit - - - -		90,18,435	
Amount of Supplies received in Excess of Deficit - - - -			12,20,754
Balance remaining on the 30th April 1819 - - - - *Rs.*			1,18,22,556

		Rs.	Rs.
BALANCE remaining on the 30th April 1819 - - - - - - - - - -		- - -	1,18,22,556
1819–20:			
Amount of Territorial Revenues realized in this year, according to the Annual Budget Account, No. 5, present to Parliament - - - - - - - - - - - - - -		1,40,26,065	
Add, amount of Revenues from the recently acquired Mahratta Territory - Rs.	51,86,150		
Further Receipts, of an extraordinary nature, also omitted in the Budget View -	2,10,570		
	53,96,720		
Deduct, an adjustment of clerical errors which occurred in the preparation of Budget Account, No. 5 - - - - - - - - - - - - -	2,10,611		
		51,86,109	
TOTAL REVENUES - - -		1,92,12,174	
Amount of Territorial Charges incurred in this year, per Budget Account, No. 5	2,12,96,394		
Add, amount of Charges of the recently acquired Mahratta Territory - -	51,52,615		
Further amount of Charges, chiefly of an extraordinary nature, also omitted in the Budget View - - - - - - - - - - - - -	17,74,206		
Interest - - - - - - - - - - - - - - - - -	2,63,747		
TOTAL CHARGES - - -		2,84,86,962	
Deficit - - -		92,74,788	

SUPPLIES:

		Rs.			Rs
From London - - -		11,58,532	To Bengal - - - -		18,10,031
From Bengal Rs.	1,02,67,644		To Madras - - - -		16,98,122
Add, Consignments from Commerce	2,463	1,02,70,107	To Poonah - - - -		14,34,420
From Madras -	13,47,354		To Commercial Department - Rs.	17,15,693	
Add, Consignments from Commerce	1,61,629	15,08,983	Add, Consignments to Bengal -	2,463	
			Ditto, Madras -	1,61,629	18,79,785
From Subordinates - - -		292			
From Poonah - - -		43,93,885			68,22,358
From Commercial Department		19,92,834	Excess of Supplies received -		1,25,02,275
Rs.		1,93,24,633	Rs.		1,93,24,633

DEBT:

	Rs.		Rs.
Debt incurred in the several Departments - - -	6,31,852	Debt paid off in the several Departments - - -	9,91,197
Excess of Debt paid off - -	3,59,345		
Rs.	9,91,197	Rs.	9,91,197

		Rs.	Rs.
Excess of Supplies received, as shown above - - -	1,25,02,275		
Deduct, Excess of Debt paid off - - - - - -	3,59,345		
Means to meet the Deficit - - - -		1,21,42,930	
Supplies received in Excess of the Deficit - - - -			28,68,142
BALANCE remaining on the 30th April 1820 - - - Rs.			1,46,90,698

(continued)

	Rs.	Rs.
BALANCE remaining on the 30th April 1820 - - - - - - - - - -	1,46,90,698	
Deduct * unaudited Advances - - - - - - - - - - - - -	21,32,310	
		1,25,58,388

* Previously to this year the *audited* Military Disbursements only were included as Charges in the annual Statements; the Balance which remained, at the close of each year, therefore, consisted partly of *unaudited Advances*; but at this period the system was changed, the Advances being thenceforth at once stated as Charges; and the Accountant-General at Bombay, with the view of clearing the Balance at the close of 1819–20 of the *unaudited Advances*, excluded the amount thereof, viz. *Rs.* 21,32,310, from the opening Balance of 1820–21, which sum ought to have been included in the Charges of 1820–21.

1820–21:

		Rs.
Amount of Territorial Revenues realized in this year, according to the Annual Budget Account, No. 5, presented to Parliament - - - - - - - - - - - - -		2,13,44,994
Further amount of Revenues omitted in the above view - - - -	*Rs.* 2,63,864	
Add, adjustment of supplies to His Majesty's Government, credited in Bengal Account	70,795	
		3,34,659
TOTAL REVENUES - - -		2,16,79,653
Amount of Territorial Charges incurred in this year, per Budget Account, No. 5 - - - - - - - - - - - - - - - -	*Rs.* 2,84,21,035	
Further amount of Charges, omitted in the above view - - - - - - -	6,65,454	
Interest - - - - - - - - - - - - - - - -	2,39,478	
TOTAL CHARGES - -		2,93,25,967
Deficit - - -		76,46,314

SUPPLIES:

		Rs.			Rs.
From London - - -		11,80,179	To Bengal -	*Rs.* 14,73,285	
From Bengal -	*Rs.* 30,36,170		Add, Consignments to Commercial Department - -	66,842	
Add, Consignments from Commerce	5,59,174	35,95,344	Adjustment of Supplies to His Majesty's Government	70,795	16,10,922
From Madras - -	52,73,766		To Madras - - - -		16,55,073
Add, Consignments from Commerce	- 7,87,868	60,61,634	To Commercial Department - -	19,23,270	
From Subordinates - - -		81,745	Add, Consignments to Bengal - -	5,59,174	
From Commercial Department - -	17,52,812		Ditto - Madras -	7,87,868	32,70,312
Add, Consignments from Bengal - -	66,842	18,19,654			65,36,307
			Excess of Supplies received -		61,29,249
Rs.		1,26,65,556	*Rs.*		1,26,65,556

DEBT:

	Rs.		Rs.
Debt incurred in the several Department - - - -	12,81,479	Debt paid off in the several Departments - - - -	3,67,606
		Excess of Debt incurred - -	9,13,873
Rs.	12,81,479	*Rs.*	12,81,479

Excess of Supplies received, as shown above - -	61,29,249		
Ditto of Debt incurred - - - - - - -	9,13,873		
Supplies received in aid of the Deficit - - -		70,43,122	
Amount of Deficit in Excess of Supplies - - -			6,03,192
BALANCE remaining on 30th April 1821 - - *Rs.*			1,19,55,196

		Rs.	Rs.	Rs.
BALANCE remaining on the 30th April 1821 - - - - - - - - - -			- - -	1,19,55,196
1821–22:				
Amount of Territorial Revenues realized in this year, according to the Annual Budget Account, No. 5, presented to Parliament - - - - - - - - - - - - - -			2,53,84,363	
Further amount of Extraordinary Receipts, omitted in the above view - - - - - -			2,42,681	
TOTAL REVENUES - - -			2,56,27,044	
Amount of Territorial Charges incurred in this year, according to the Budget Account, No. 5 - - - - - - - - - - - - -		3,20,87,955		
Add, further amount of Charges, including Interest on Deposits, omitted in No. 5 - - - - - - - - - - - - - - Rs. 4,96,860				
Add, Expense of Detachments employed in Persia - - - - -	12,706			
	5,09,566			
Deduct,				
For adjustment of clerical errors, which occurred in the preparation of Budget Account, No. 5 - - - - - - - - - -	1,63,765			
		3,45,801		
Interest - - - - - - - - - - - - - - - -		1,64,757		
TOTAL CHARGES - - -			3,25,98,513	
Deficit - - -			69,71,469	

SUPPLIES:

	Rs.	Rs.		Rs.	Rs.
From London - -	51,35,820		To Bengal - -	2,05,75,112	
Deduct, transferred to Bengal, being the amount of Bills on the Court, in discharge of Bengal Debt - - -	38,08,000	13,27,820	Add, Consignments to Commercial Department - -	7,209	
				2,05,75,112	
			Deduct, Expenses of Detachment in Persia - - -	12,706	2,05,69,615
From Bengal - -	2,14,89,418		To Madras - - - -		12,76,677
Add, a Transfer from London, as above	38,08,000	2,52,97,418	To Commercial Department - -	14,77,316	
From Madras - -	29,64,818		Add, Consignment to Madras - - -	56,170	15,33,486
Add, Consignment from Commerce -	56,170	30,20,988			
From Subordinates - - -		7,062			2,33,79,778
From Commercial Department - -	23,28,385		Excess of Supplies received -		86,09,104
Add, Consignment from Bengal - -	7,209	23,35,594			
Rs.		3,19,88,882	Rs.		3,19,88,882

DEBT:

	Rs.		Rs.
Debt incurred in the several Departments - - -	4,49,004	Debt paid off in the several Departments - - - -	37,18,851
Excess of Debt paid off - -	32,69,847		
Rs.	37,18,851	Rs.	37,18,851

	Rs.	Rs.	Rs.
Excess of Supplies received, as shown above - - - - -	86,09,104		
Deduct, Excess of Debt paid off - - - - - - -	32,69,847		
Supplies, &c. received in aid of Deficit - - -		53,39,257	
Amount of Deficit in Excess of Supplies		- - -	16,32,212
BALANCE remaining on 30th April 1822		- - Rs.	1,03,22,984

(continued)

	Rs.	Rs.	Rs.	Rs.
BALANCE remaining on the 30th April 1822			- - -	1,03,22,984
1822–23:				
Amount of Territorial Revenues realized in this year, according to the Annual Budget Account, No. 5, presented to Parliament			2,99,77,304	
Amount of Territorial Charges incurred in this year, per Budget Account, No. 5	3,79,06,206			
Add, Expense of Detachments employed in Persia	5,357	3,79,11,563		
Interest on Deposits, omitted in ditto		88,545		
TOTAL CHARGES			3,80,00,108	
Deficit			80,22,804	

SUPPLIES:

	Rs.	Rs.			Rs.
From London	11,21,225		To London		4,089
Deduct, Amount of adjustments transferred to Bengal, being the amount of bills on the Court, in discharge of Bengal Debt	3,35,300	7,85,925	To Bengal	67,09,444	
			Deduct, Expense of Detachment in Persia	5,357	67,04,087
From Bengal, including transactions on account His Majesty's Government	1,58,44,276		To Madras		11,49,377
Add, Adjustments on account of bills drawn on the Court, in re-payment of Loans	3,35,300	1,61,79,576	To Commercial Department, including Canton	45,47,237	
From Madras	23,47,014		Add, Consignment to Madras	24,720	45,71,957
Add, Consignments from Commerce	24,720	23,71,734			1,24,29,510
From Subordinates		68,392	Excess of Supplies received		88,13,008
From Commercial Department		18,36,891			
Rs.		2,12,42,518		Rs.	2,12,42,518

DEBT:

	Rs.		Rs.
Debt incurred in the several Departments	11,35,503	Debt paid off in the several Departments	7,70,985
		Excess of Debt incurred	3,64,518
Rs.	11,35,503	Rs.	11,35,503

		Rs.	Rs.
Excess of Supplies received, as shown above	88,13,008		
Excess of Debt incurred	3,64,518		
Means to meet the Deficit		91,77,526	
Supplies received in Excess of the Deficit		- - - -	11,54,722
BALANCE remaining on the 30th April 1823		Rs.	1,14,77,706

	Rs.	Rs.
BALANCE remaining on the 30th April 1823 - - - - - - - - -	- - -	1,14,77,706

1823-24:

	Rs.	Rs.	Rs.
Amount of Territorial Revenues (including Receipts from the sale of Malwa Opium) realized in this year, according to the Annual Budget Account, No. 5, presented to Parliament - -			2,47,96,003
Amount of Territorial Charges (including Disbursements on account of Malwa Opium) incurred in this year, per Budget Account, No. 5 - - - - - - - - - - - - - -	2,86,94,667		
Add, Adjustment of Supplies on account His Majesty's Government, debited in Bengal Accounts - - - - - - -	52		
		2,86,94,719	
Interest on Deposits, &c. omitted in No. 5 - - - - - - - - -		1,45,363	
TOTAL CHARGES - - -			2,88,40,082
Deficit - - -			40,44,079

SUPPLIES:

		Rs.		Rs.
From London - -	12,59,933		To London - - - -	9,21,885
Deduct, Political Stores, included in Home Charges -	6,74,549		To Bengal - - - -	49,89,055
		5,85,384	To Madras - - - -	19,12,068
From Bengal, including transactions on account His Majesty's Government - - -		82,15,163	To Commercial Department -	24,46,254
				1,02,69,262
From Madras - - -		31,92,253		
From Commercial Department		13,61,358	Excess of Supplies received -	30,84,896
Rs.		1,33,54,158	Rs.	1,33,54,158

DEBT:

	Rs.		Rs.
Debt incurred in the several Departments - - -	6,64,282	Debt paid off in the several Departments - - -	4,17,204
		Excess of Debt incurred -	2,47,078
Rs.	6,64,282	Rs.	6,64,282

		Rs.	Rs.
Excess of Supplies received, as above - - - - - -	30,84,896		
Ditto of Debt incurred - - - - - - - - - -	2,47,078		
Means towards meeting the Deficit - - -		33,31,974	
Amount of Deficit in Excess of Supplies, &c. received - -			7,12,105
BALANCE remaining on the 30th April 1824 - - - - Rs.			1,07,65,601

(continued)

			Rs.	*Rs.*
BALANCE remaining on the 30th April 1824 - - - - - - - -			- - -	1,07,65,601
1824–25:				
Amount of Territorial Revenue realized in this year, according to the Annual Budget Account, No. 5, presented to Parliament - - - - - - - - - - - -			1,58,68,593	
Amount of Territorial Charges, according to Budget Account, No. 5 - - - - - - - - - - - - -	2,91,50,203			
Add, Adjustment on account Supplies to His Majesty's Government, debited in Bengal Accounts - - - - - - -	2,654			
Ditto - of expense of Detachment in Persia - - - -	55,939			
		2,92,08,796		
Interest on Deposits, &c. omitted in No. 5 - - - - - - - -		1,77,719		
TOTAL CHARGES - - -			2,93,86,515	
Deficit - - -			1,35,17,922	

SUPPLIES:

	Rs.	*Rs.*		*Rs.*	*Rs.*
From London -	18,22,280		To London - - - -		31,870
Deduct, Political Stores included in Home Charges -	9,20,003	9,02,277	To Bengal - -	22,02,173	
			Deduct, Expense of Detachments in Persia - -	55,939	21,46,234
From Bengal, including transactions on account His Majesty's Government -	1,01,23,029		To Madras - - - -		33,13,586
			To Subordinates - - -		3,365
Add, Adjustments on account His Majesty's Government - -	2,654		To Commercial Department - -	24,17,438	
Ditto, Consignment from Commercial Department	19	1,01,25,702	Add, Consignment to Bengal - -	19	24,17,457
From Madras - - - -		47,56,203			79,12,512
From Subordinates - - -		4,402			
From Commercial Department -		13,60,255	Excess of Supplies received -		92,36,327
Rs.		1,71,48,839	*Rs.*		1,71,48,839

DEBT:

	Rs.		*Rs.*
Debt incurred in the several Departments - - - -	27,01,997	Debt paid off in the several Departments - - -	10,57,995
		Excess of Debt incurred -	16,44,002
Rs.	27,01,997	*Rs.*	27,01,997

		Rs.	*Rs.*
Excess of Supplies received, as shown above - - - - -	92,36,327		
Ditto - of Debt incurred - - - - - - - - - -	16,44,002		
Means towards meeting the Deficit - - -		1,08,80,329	
Amount of Deficit in Excess of Supplies received - - -			26,37,593
BALANCE remaining on the 30th April 1825 - - - *Rs.*			81,28,008

			Rs.	Rs.
Balance remaining on the 30th April 1825				81,28,008

1825–26 :

	Rs.	Rs.		
Amount of Territorial Revenues realized in this year, according to the Annual Budget Account, No. 5, presented to Parliament			2,01,10,161	
Amount of Territorial Charges incurred in this year, per Budget Account, No. 5	3,56,17,950			
Add, Adjustment of Supplies on Account His Majesty's Government, debited in Bengal Accounts	2,875			
Ditto, Expense of Detachment in Persia	14,527			
		3,56,34,852		
Interest on Deposits, omitted in ditto		2,13,934		
Total Charges			3,58,48,786	
Deficit			1,57,38,625	

Supplies :

	Rs.	Rs.			Rs
From London	14,14,311		To London		282
Deduct, Political Stores charged in Home Accounts	6,05,117	8,09,194	To Bengal, including transactions on account His Majesty's Government	25,62,530	
From Bengal	1,50,87,019		Deduct, Expense of Detachments in Persia	14,527	
Add, Adjustment of Supplies to His Majesty's Government	2,375	1,50,89,394			25,48,003
From Madras	51,31,357		To Madras		26,13,278
Expense of Troops in the Dooab, included in Bombay Charges 1824–25	8,30,448		To Subordinates		2,562
Ditto, 1825–26	8,41,727	68,03,532	To Commercial Department		12,38,777
					64,02,902
From Subordinates		13,743			
From Commercial Department		5,90,281	Excess of Supplies received		1,69,03,242
Rs.		2,33,06,144	Rs.		2,33,06,144

Debt :

	Rs.		Rs.
Debt incurred in the several Departments	42,55,941	Debt paid off in the several Departments	23,49,761
		Excess of Debt incurred	19,06,180
Rs.	42,55,941	Rs.	44,55,941

Excess of Supplies received, as shown above	1,69,03,242		
Ditto, of Debt incurred	19,06,180		
Means to meet the Deficit		1,88,09,422	
Supplies, &c. received in Excess of the Deficit			30,70,797
Balance remaining on the 30th April 1826 — Rs.			1,11,98,805

(continued)

		Rs.	Rs.
BALANCE remaining on the 30th April 1826		- - -	1,11,98,805
1826-27:			
Amount of Territorial Revenues realized in this year, according to the Annual Budget Account, No. 5, presented to Parliament		2,30,13,182	
Add, Adjustment of Supplies to His Majesty's Government, credited in Bengal Accounts		2,62,810	
		2,32,75,992	
Amount of Territorial Charges incurred, per Budget Account, No. 5.	3,53,36,985		
Add, Expense of Detachment in Persia	40,278		
Interest on Deposits, omitted in ditto	1,83,203		
TOTAL CHARGES		3,55,60,466	
Deficit		1,22,84,474	

SUPPLIES:

	Rs.	Rs.			Rs.
From London	17,60,199		To London		4,016
Deduct, Political Stores included in Home Charges	8,95,226	8,64,973			
From Bengal, including His Majesty's Government	1,04,47,238		To Bengal	19,46,684	
Add, Consignment from Commercial Department	32,934	1,04,80,172	Add, Adjustment of Supplies to His Majesty's Government	2,62,810	
				22,09,494	
			Deduct, Expense of Detachment in Persia	40,278	21,69,216
From Madras	83,78,682		To Madras	26,48,893	
Add, Expense of Troops in Dooab included in Bombay Charges	8,04,007	91,82,759	Add, Consignment to Commercial Department	993	26,49,886
From Subordinates		400	To Subordinates		1,873
From Commercial Department	2,83,189		To Commercial Department	12,08,500	
Add, Consignment from Madras	993	2,84,182	Add, Consignment to Bengal	32,934	12,41,434
					60,66,425
			Excess of Supplies received		1,47,46,061
Rs.		2,08,12,486	Rs.		2,08,12,486

DEBT:

	Rs.		Rs
Debt incurred in the several Departments	55,32,662	Debt paid off in the several Departments	48,18,166
		Excess of Debt incurred	7,14,496
Rs.	55,32,662	Rs.	55,32,662

Excess of Supplies received, as shown above	1,47,46,061		
Ditto of Debt incurred	7,14,496		
Means to meet the Deficit		1,54,60,557	
Supplies, &c. received in Excess of the Deficit			31,76,083
BALANCE remaining on the 30th April 1827 Rs.			1,43,74,888

		Rs.	*Rs.*
BALANCE remaining on the 30th April 1827 - - - - - - - - -		- - -	1,43,74,888
1827–28:			
Amount of Territorial Revenues realized in this year, according to the Annual Budget Account, No. 5, presented to Parliament - - - - - - - - - - - -		2,25,98,449	
Add, Adjustment of Supplies to His Majesty's Government, credited in Bengal Accounts -		3,34,041	
		2,29,32,490	
Amount of Territorial Charges incurred in this year, per Budget Account, No. 5,	*Rs.* 3,58,53,128		
Expense of Detachment in Persia - - - - - - - - - - - -	16,525		
Add, Interest on Deposits, omitted in ditto - - - - - - - - -	2,42,044		
TOTAL CHARGES - - -		3,61,11,697	
Deficit - - -		1,31,79,207	

SUPPLIES:

	Rs.	*Rs.*			*Rs.*
From London - -	22,92,503		To London - - - -		3,900
Deduct, Political Stores Charged in Home Accounts - -	11,45,090	11,47,413	To Bengal - -	21,81,600	
			Add, Adjustment of Supplies to His Majesty's Government - - -	3,34,041	
To Bengal -	1,90,32,580			25,15,641	
Ditto, on Account Deccan Prize -	6,88,425		Deduct, Expense of Detachment in Persia - -	16,525	
Consignment from Commerce - -	5,707	1,97,26,712			24,99,116
From Madras - - - -		39,73,388	To Madras - -	31,87,108	
From Subordinates - - -		25,899	Add, Consignment to Madras - -	13,251	32,00,359
From Commercial Department, including Canton - -	1,68,513		To Subordinates - - -		3,965
Add, Consignment from Madras -	13,251	1,81,764	To Commercial Department - -	18,55,178	
			Add, Consignment to Bengal - -	5,707	18,60,885
					75,68,225
			Excess of Supplies received -		1,74,86,951
Rs.		2,50,55,176	*Rs.*		2,50,55,176

DEBT:

	Rs.		*Rs.*
Debt incurred in the several Departments - - -	25,31,741	Debt paid off in the several Departments - - -	40,08,340
Excess of Debt paid off - -	21,65,024	Ditto at Bengal, on account, Deccan Prize - - -	6,88,425
Rs.	46,96,765	*Rs.*	46,96,765

Excess of Supplies received, as shown above - - - -	1,74,86,951		
Deduct excess of Debt paid off - - - - - - -	21,65,024		
Means to meet the Deficit - - - -		1,53,21,927	
Supplies received in Excess of the Deficit - - - -			21,42,720
BALANCE remaining on the 30th April 1828 - *Rs*			1,65,17,608

(continued)

			Rs.	Rs.
BALANCE remaining on the 30th April 1828			- - -	1,65,17,608
1828-29:				
Amount of Territorial Revenues realized in this year, according to the Annual Budget Account, No. 5, presented to Parliament			2,07,27,130	
Add, Adjustment of Supplies to His Majesty's Government, credited in Bengal Accounts			2,28,098	
			2,09,55,228	
		Rs.		
Amount of Territorial Charges incurred, per Budget Account, No. 5		3,24,69,215		
Deduct, Sums merged in the Civil Charges on account Europe Stores	35,094			
Less, Expense of Detachment in Persia	21,052			
		14,042		
		3,24,55,173		
Interest		2,00,865		
TOTAL CHARGES			3,26,56,038	
Deficit			1,17,00,810	

SUPPLIES:

		Rs.			Rs.
From London	27,55,378		To London		10,368
Deduct, Political Stores included in Home Charges	12,40,350	15,15,028	To Bengal	23,05,486	
			Add, Adjustment of Supplies to His Majesty's Government	2,28,098	
				25,33,584	
From Bengal, including transactions on account His Majesty's Government		89,89,417	Deduct, Expense of Detachment in Persia	21,052	
					25,12,532
From Madras		67,09,486	To Madras	26,07,392	
From Subordinates		2,548	Add, Adjustment on account Ernaud	7,692	
From Commercial Department, including Canton	85,706		Ditto, Consignment to Commerce	19,515	
					26,34,599
Add, Consignment from Madras	19,515		To Subordinates		1,769
			To Commercial Department		12,02,006
		1,05,221			63,61,274
			Excess of Supplies received		1,09,60,426
Rs.		1,73,21,700	Rs.		1,73,21,700

DEBT:

	Rs.		Rs.
Debt incurred in the several Departments	19,90,106	Debt paid off in the several Departments	20,75,436
Excess of Debt paid off	85,330		
Rs.	20,75,436	Rs.	20,75,436

Excess of Supplies received, as shown above	1,09,60,426		
Deduct, Excess of Debt paid off	85,330		
Supplies received in aid of the Deficit		1,08,75,09	
Amount of Deficit in Excess of Supplies			8,25,714
BALANCE remaining on the 30th April 1829 - - - - Rs.			1,56,91,894

— No. 7. (D.)—

COMBINED VIEW of the CASH TRANSACTIONS of *Bengal, Madras* and *Bombay*; from 1814-15 to 1828-29.

— No. 7. (D.) —

A SUMMARY VIEW of the Cash Transactions of *Bengal*, *Madras*

	1814-15.	1815-16.	1816-17.	1817-18.	1818-19.	1819-20.
	£.	£.	£.	£.	£.	£.
Balance at the commencement of each official Year	5,548,476	6,562,294	6,663,175	7,692,472	7,119,630	8,346,569
Add, the amount of Revenues realized in each Year, per Budget Accounts presented to Parliament - - - - - - - -	17,231,191	17,168,196	18,010,023	18,305,266	19,392,004	19,172,506
Extraordinary Receipts in excess of Extraordinary Charges which were omitted in the Budget Accounts - - - - - - - -	95,026	153,420	168,091	45,816	34,008	- -
Supplies from London, exclusive of Political Stores charged in Home Accounts, in excess of Supplies thereto - - - - - - -	- -	- -	1,112,311	451,170	186,637	546,694
Balance of Supplies between the Presidencies -	128,465	- -	- -	- -	- -	- -
Debt incurred in excess of Debt discharged -	1,001,225	1,564,839	410,811	706,843	1,820,849	3,564,176
Balance of unadjusted transactions between the several Departments at Madras, stated in detail in the Madras Accounts - - - -	- -	102,134	6,609	- -	311,846	- -
Total Receipts in each Year, combined with the Balance at the commencement of each Year - - - - - £.	24,004,383	25,550,883	26,371,020	27,201,567	28,864,974	31,629,945
Deduct,						
Amount of the Territorial Charges incurred in each Year, per Budget Accounts presented to Parliament - - - - - - - -	14,182,451	15,081,587	15,129,833	15,844,966	17,558,616	17,040,848
Extraordinary Charges in excess of Extraordinary Receipts, which were omitted in the Budget Accounts - - - - - - - -	- -	- -	- -	- -	- -	216,002
Interest on Debts - - - - - - -	1,510,162	1,581,563	1,710,855	1,736,601	1,667,163	1,979,994
Supplies to London in excess of Supplies therefrom	251,706	160,093	- -	- -	- -	- -
Ditto to Commerce, including Canton, ditto -	1,255,489	1,829,611	1,524,343	1,789,276	594,332	1,781,814
Balance of Supplies between the Presidencies -	- -	56,564	166,602	334,695	588,150	50,723
Supplies to the subordinate Settlements (including St. Helena) in excess of Supplies therefrom -	173,174	178,351	146,915	209,234	110,144	177,543
Debt paid off in excess of Debt incurred - -	- -	- -	- -	- -	- -	- -
Balance of unadjusted transactions between the several Departments at Madras, stated in detail in the Madras Accounts - - - -	68,748	- -	- -	167,165	- -	239,745
Total Payments - - - £.	17,441,730	18,887,769	18,678,548	20,081,937	20,518,405	21,486,669
	*6,562,653 *Ded. 359	*6,663,114 *Add 61				*10,143,276 Ded. 239,885
* Balance remaining at the close of each official Year - - - - - £.	6,562,294	6,663,175	7,692,472	7,119,630	8,346,569	9,903,391

* *Red Ink* in MS.

East India House,
2 April 1832.

— No. 7. (D.) —

and *Bombay* combined; from 1814–15 to 1828–29 inclusive.

1820–21.	1821–22.	1822–23.	1823–24.	1824–25.	1825–26.	1826–27.	1827–28.	1828–29.	TOTAL.
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
9,903,391	11,176,487	11,338,128	12,576,609	8,101,837	6,897,268	7,682,046	6,940,774	7,991,491	* 5,548,476 Bal 1May1814
21,292,036	21,753,273	23,120,935	21,238,623	20,705,152	21,096,966	23,327,753	22,812,147	22,691,721	307,317,792
- -	18,473	- -	- -	168,007	- -	46,994	53,767	21,440	805,042
1,443,543	- -	1,764,184	- -	1,328,136	855,778	831,676	298,950	1,279,569	10,098,648
303,765	- -	- -	637,443	341,210	137,749	- -	402,915	- -	1,951,547
- -	14,283	- -	- -	860,779	5,070,374	1,112,328	4,458,552	- -	20,585,059
59,122	- -	- -	- -	104,716	13,508	- -	11,054	- -	608,989
33,001,857	32,962,516	36,223,247	34,452,675	31,609,837	34,071,643	33,000,797	34,978,159	31,984,221	346,915,553
17,520,612	17,555,669	18,084,085	18,902,517	20,417,521	22,348,266	21,299,509	21,815,700	19,303,048	272,085,228
188,503	- -	36,424	1,540	- -	137,877	- -	- -	- -	580,346
1,909,562	1,939,362	1,694,489	1,652,018	1,460,434	1,575,688	1,747,797	1,915,330	2,071,831	26,152,849
- -	193,022	- -	452,110	- -	- -	- -	- -	- -	1,056,931
2,015,849	1,625,019	2,218,684	2,224,162	2,580,428	2,245,863	2,550,226	3,146,296	2,982,898	30,364,290
- -	6,372	928,990	- -	- -	- -	241,176	- -	70	2,373,342
152,701	193,904	258,143	172,977	254,186	81,903	176,688	109,342	152,806	2,548,011
38,143	- -	341,030	2,785,846	- -	- -	- -	- -	130,176	3,295,195
- -	111,040	84,793	159,668	- -	- -	44,627	- -	23,171	898,957
21,825,370	21,624,388	23,646,638	26,350,838	24,712,569	26,389,597	26,060,023	26,986,668	24,664,000	339,355,149
									* 7,560,404 * Ded. 240,183
11,176,487	11,338,128	12,576,609	8,101,837	6,897,268	7,682,046	6,940,774	7,991,491	7,320,221	7,320,221

For explanations of Adjustments, denoted by an asterisk *, *see* note to Bombay Abstract Statement.

(Errors excepted.)

James C. Melvill,
Audr. Indian Accots.

II.
FINANCE.

Appendix, No. 4.

Finances of India.

— No. 8. —

REVENUES and CHARGES of *St. Helena*, in each Year, from 1814–15 to 1828–29.

		REVENUES	CHARGES.	NET CHARGE.
		£.	£.	£.
1814–15		1,872	93,959	92,087
1815–16	Net Charge	- - -	- - -	97,705
1816–17		- - -	- - -	97,705
1817–18		- -	- - -	97,705
1818–19		- - -	- - -	97,705
1819–20		- - -	- - -	97,705
1820–21		- - -	- - -	97,705
1821–22		- - -	- - -	97,705
1822–23		1,860	121,953	120,093
1823–24		3,929	116,197	112,268
1824–25		1,816	111,265	109,449
1825–26		3,015	113,428	110,413
1826–27		3,943	118,443	114,500
1827–28		3,398	123,969	120,571
1828–29		2,583	115,637	113,054
	£.	22,416	914,851	
			Total Net Charge - - - £.	1,576,370

(Errors excepted.)

East India House,
2 April 1832.

(signed) *James C Melvill,*
Auditor India Accts.

— No. 9. —

STATEMENT of the Amount of Political Charges incurred in *England*, deemed chargeable on the Territorial Revenues of *India*; from 1814–15 to 1828–29.

— —	Cost of all Political Stores exported to Bengal, Madras and Bombay.	Other Territorial Payments.	TOTAL.
	£.	£.	£.
1814–15	405,238	1,200,415	1,605,653
1815–16	363,496	1,254,403	1,617,899
1816–17	497,203	1,119,914	1,617,117
1817–18	275,039	1,149,326	1,424,365
1818–19	312,181	1,211,923	1,524,104
1819–20	371,412	1,234,655	1,606,067
1820–21	364,714	1,130,794	1,495,508
1821–22	321,371	1,248,983	1,570,354
1822–23	365,764	1,420,334 1,300,000	1,786,098 1,300,000
1823–24	395,276	891,973	1,287,249
1824–25	414,181	1,236,892	1,651,073
1825–26	740,728	1,076,504	1,817,232
1826–27	1,111,792	1,318,102	2,429,894
1827–28	805,016	1,255,125	2,060,141
1828–29	449,603	1,517,802	1,967,405
	7,193,014		
Stores supplied to the Subordinates, as per annexed Statement - -	102,578		
Stores sent from China and the Cape, as per annexed Statement - -	22,270		
£.	7,317,862	19,567,145	26,885,007

STATEMENTS referred to in No. 9.

COST of all CONSIGNMENTS sent from *England* to *Bencoolen, Prince of Wales Island,* and *Singapore* and *Malacca.*

	BENCOOLEN.			PRINCE of WALES ISLAND.			SINGAPORE and MALACCA.			TOTAL.		
	£.	*s.*	*d.*	*£.*	*s.*	*d.*	*£.*	*s.*	*d.*	*£.*	*s.*	*d.*
1814-15 - -	5,599	-	9	22,061	12	8	-	-	-	27,660	13	5
1815-16 - -	6,183	11	10	-	-	-	-	-	-	6,183	11	10
1816-17 - -	3,629	18	7	7,314	13	4	-	-	-	10,944	11	11
1817-18 - -	1,351	8	4	1,915	4	4	-	-	-	3,266	12	8
1818-19 - -	1,030	17	11	812	7	5	-	-	-	1,843	5	4
1819-20 - -	-	-	-	1,544	19	6	-	-	-	1,544	19	6
1820-21 - -	385	4	10	-	-	-	-	-	-	385	4	10
1821-22 - -	1,271	13	5	6,081	11	-	-	-	-	7,353	4	5
1822-23 - -	1,586	12	10	4,111	2	7	-	-	-	5,697	15	5
1823-24 - -	8,215	-	10	-	-	-	-	-	-	8,215	-	10
1824-25 - -	-	-	-	3,755	19	5	-	-	-	3,755	19	5
1825-26 - -	-	-	-	7,531	6	2	1,798	2	9	9,329	8	11
1826-27 - -	-	-	-	9,500	3	10	-	-	-	9,500	3	10
1827-28 - -	-	-	-	3,064	4	9	-	-	-	3,064	4	9
1828-29 - -	-	-	-	3,833	1	1	-	-	-	3,833	1	1
£.	29,253	9	4	71,526	6	1	1,798	2	9	102,577	18	2

AMOUNT of TERRITORIAL STORES Exported from *China* and the *Cape* to *India*, 1814-15 to 1828-29.

	£.	£.
1814-15 - - - - - - - - -	—	
1815-16 - - - - - - - - -	2,016	
1816-17 - - - - - - - - -	—	
1817-18 - - - - - - - - -	1,186	
1818-19 - - - - - - - - -	1,230	
1819-20 - - - - - - - - -	—	
1820-21 - - - - - - - - -	—	
1821-22 - - - - - - - - -	1,322	
1822-23 - - - - - - - - -	—	
1823-24 - - - - - - - - -	—	
1824-25 - - - - - - - - -	1,246	
1825-26 - - - - - - - - -	—	
1826-27 - - - - - - - - -	2,833	
1827-28 - - - - - - - - -	1,387	
1828-29 - - - - - - - -	11,050	
		22,270

Included in continuation of the Account between the two Branches for the year 1829-30.

(Errors excepted.)

East India House,
2 April 1832.

(signed) *James C. Melvill,*
Auditor India Accts.

Appendix, No. 5.

Appendix, No. 5.

Extract Letter from Accountant-general to Government of Bengal; 15 June 1831.

EXTRACT LETTER from the Accountant-general at *Bengal* to the Government of *Bengal*; dated 15th June 1831.

THE following Statement of the Actual Charges of the year 1829-30, contrasted with those of 1823-24, is framed upon the principle laid down in the 14th paragraph of the Honourable Court's Despatch, under date 12th December 1827; from which it will appear that, in order to regain the level of the Expenditure of the year 1823-24, prescribed by the Honourable Court as the scale by which the Charges of the Government should be regulated, Your Honourable Vice President in Council will have to effect farther reduction of Charges to the extent of about 80 lacs of rupees.

STATEMENT:

——	1823-24.	1829-30.	1823-24.	1829-30.
BENGAL:				
Civil Charges exclusive of Europe Stores, as per Court's Letter, *S.Rs.* 3,93,77,602				
Deduct, Scindiah's horse, not included in 1829-30, that being provided for by Scindiah's Government - 8,83,263				
	3,84,94,339	3,79,51,742		
Interest - - - - - - -	1,26,36,985	1,53,48,508	5,11,31,324	5,33,00,250
Military ditto, omitting Sums disbursed on account of Burmah War - -	- - -	- - -	3,60,69,658	3,57,18,774
MADRAS:				
Civil Charges, ditto - ditto - *M.Rs.*	1,78,00,919	1,84,80,127		
Interest - - - - - - -	14,85,534	19,17,833	1,92,86,453	2,03,97,960
Military ditto - - - - - -	- - -	- - -	2,67,22,851	2,82,47,691
BOMBAY:				
Civil Charges, ditto - ditto *B.Rs.* 1,20,81,756				
Add, Village Charges, which formerly were collected and disbursed without being brought to account - - 15,11,668				
	1,35,93,424	1,59,61,176		
Interest - - - - - - -	1,45,363	1,87,865	1,37,38,787	1,61,49,041
Military ditto - - - - - -	- - -	- - -	1,44,44,001	1,56,52,422
		Rupees - - -	16,13,93,075	16,94,66,138

Appendix, No. 6.

Appendix, No. 6.

Reductions of Indian Charges.

STATEMENT showing the estimated Effect subsequently to the Year 1829-30 of the REDUCTIONS which have been ordered in the CHARGES of *India*, and the Amount of the further Reductions necessary to reduce those Charges to the standard of those of the Year 1823-24.

BENGAL:				
The additional effect after 1829-30 of the Reductions in progress is estimated at - - - - - - - - - - *S. Rs.*			48,50,000	
But under several heads the full amount of Charge is not included in 1829-30. If included, it is estimated that the Charges would be increased by - - - *Rs.*		* 53,00,000		
And the Prospective Estimate for 1834 assumes a higher interest on the debt than in 1829-30 by - - -		22,19,193		
		75,19,193		
From which deduct some extraordinary Charges in that year, which will not recur, amounting to - - -		9,63,643		
And the amount in which the net Charge in 1829-30 is less than is estimated for future years, will be - - - - - - -			65,55,550	
Hence the further reductions at Bengal will be less than equivalent to the additional Charge by - - - - - - - - -			17,05,550	or £. 197,844
MADRAS:				
The additional effect after 1829-30 of the Reductions in progress, is estimated at - - - - - *Rs.*		25,00,000		
The Prospective Estimate for 1834 states the interest in future years at a higher amount by	2,25,000			
And the Charge of liquidating the Tanjore debts must be added - - - - -	6,39,720			
		8,64,720		
Hence the further Reductions at Madras will exceed the additional Charge by - - - - - - - -		16,35,280	or £. 186,889	
BOMBAY:				
The additional effect after 1829-30 of the Reductions in progress is estimated at - - - - - - -		26,50,000	or £. 298,125	
Net effect of further reductions at Madras and Bombay - - - - - - £.				485,014
From which deducting the result at Bengal, the net effect of further Reductions in all India will be - - - - - - - - - - - - - - £.				287,170
Hence, of the further reduction required to bring the Charge of 1829-30 to the standard of 1823-24, as shown by the Accountant-general of Bengal, viz. *Rs.* 80,73,063				919,290
The estimated additional improvement requisite, when all the Reductions of Charge now in progress are carried into full effect, will be - - - - - £.				632,120.

India Board,
8 June 1832.

(Errors excepted.)

Wm. Leach.

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* Arrears of Civil Allowances - - - - - - - -	*Rs.* 25,00,000
Ditto of Pensions and Stipends - - - - - - -	14,00,000
Extraordinary Civil Charges less than usual in 1829-30 - - -	4,00,000
Ditto - - Military ditto - - - - - - - -	10,00,000
	S.Rs. 53,00,000

Appendix, No. 7.

Reductions of Indian Allowances and Establishments.

Appendix, No. 7.

STATEMENT of the REDUCTIONS of INDIAN ALLOWANCES and ESTABLISHMENTS (Civil, Marine and Military), ordered by the Court and the several Local Governments since the close of the Year 1827–28; distinguishing (as far as can be done) such as were to have immediate, from those which it was intended should have only prospective effect:—And a further STATEMENT, showing the estimated effect of certain Measures of Reduction which have been recommended by the late Calcutta Civil Finance Committee; but which have been either rejected, or are still under consideration.

CIVIL REDUCTIONS.

BENGAL PRESIDENCY.

MEASURES OF REDUCTION.	ESTIMATED AMOUNT of Reductions actually Ordered.			Reductions Ordered at the recommendation of the Finance Committee, and included in the preceding Columns.	Further Reductions recommended by the Committee, but either rejected or still under consideration.
	Immediate.	Prospective.	Total.		
GENERAL DEPARTMENT: (including POLITICAL.)	*Sicca Rupees.*	*Sicca Rupees.*	*Sicca Rupees.*	*Sicca Rupees.*	*Sicca Rupees.*
Reductions made on the occasion of filling up the appointments of Post-master-general, Mintmaster and Superintendent of Stamps - -	30,000	16,000	46,000		
Ditto, in Post-office establishments -	34,840	- -	34,840		
Ditto, in Mint and Assay-office establishments - - - -	57,660	- -	57,660		
Ditto, in other subordinate establishments - - - - -	14,400	- -	14,400		
Ditto, in the offices of Account, Pay and Audit - - - - - -	9,200	7,300	16,500	16,500	
Discontinuance of the Allowance of 100 rupees per month to Civil Assistant Surgeons - - - -	60,000	- -	60,000		
Expenses of the Telegraphic Establishments, the Mineralogical Survey and the Shakspearian Bridges, discontinued - - - - -	66,500	- -	66,500		
Reductions in the College and Botanical Garden, and office of Superintendent of Hindoo Researches, abolished - - - - - -	79,400	- -	79,400	79,400	
Ditto, in the Vaccine establishments	49,600	- -	49,600		
Modification of the office of Commissioner on the Tenasserim Coast -	88,300	- -	88,300		
Reductions in the Salaries of Residents	74,300	- -	74,300		
Agencies at Baugur, Kanthul and Bhopawar, abolished - - - -	43,300	- -	43,300		
Reduction in the establishment of the Persian Mission - - -	38,000	- -	38,000		
Establishments attached to Political Agencies and Residencies - -	56,900	- -	56,900		
Office of Agent at Moorshedabad, and Second and Military Assistantships to the Nagpore and Hydrabad Residencies, abolished - -	31,900	- -	31,900	31,900	
2d Assistant at Gwalior to be abolished	- -	7,200	7,200	7,200	
Miscellaneous items - - -	35,000	- -	35,000		
Modification of the Secretariat -	35,500	1,10,520	1,46,020	1,46,020	1,68,000
Reductions proposed in the Ecclesiastical establishments - - -	- -	- -	- -	- -	84,100
Deputy Postmasterships recommended to be abolished - - - - -	- -	- -	- -	- -	28,900
Agencies at Jyepore, Loodiana, Oydepore, &c., and Third and Extra Assistantships to the Indore Residency, proposed to be abolished -	- -	- -	- -	- -	1,38,900
Proposed Reductions in the establishment of the Seharunpore Garden, and of the Taj Mehal at Agra, and in the Charge on account of Teak Plantations - - - -	- -	- -	- -	- -	7,250
TOTAL General Department, including Political - - -	8,04,800	1,41,020	9,45,820	2,81,020	4,27,150

Appendix, No. 7.

Reductions of Indian Allowances and Establishments.

MEASURES OF REDUCTION.	ESTIMATED AMOUNT of Reductions actually Ordered.			Reductions Ordered at the recommendation of the Finance Committee, and included in the preceding Columns.	Further Reductions recommended by the Committee, but either rejected or still under consideration.
	Immediate.	Prospective.	Total.		
JUDICIAL DEPARTMENT:	*Sicca Rupees*	*Sicca Rupees*	*Sicca Rupees.*	*Sicca Rupees*	*Sicca Rupees.*
Office of Superintendent and Remembrancer of Legal Affairs abolished	3,400	18,700	22,100	22,100	
Reduction in the salary of the Superintendent of Deyra Doon - -	12,000	- -	12,000		
Ditto, in the establishment of the Court of Requests - - -	4,850	- -	4,850		
Ditto, of the establishments of Zillah and other Courts - - -	1,15,000	- -	1,15,000		
Ditto of Police establishments -	1,15,280	- -	1,15,280		
Miscellaneous items - - -	3,230	- -	3,230		
TOTAL Judicial Department	2,53,760	18,700	2,72,460		
Deduct, Amount of various additions to Allowances, &c. in this Department, authorized since 1st May 1828 - - - - - -	1,17,140	- -	1,17,140		
TOTAL Net Reductions in the Judicial Department - -	1,36,620	18,700	1,55,320	22,100	
REVENUE DEPARTMENT: (including CUSTOMS, &c.)					
Abolition of Record Committees -	59,160	- -	59,160	59,160	
Ditto of Boards of Revenue - -	49,080	- -	49,080		
Ditto of the Mofussil Special Commission - - - - - -	1,25,500	- -	1,25,500		
Reduction of subordinate Revenue establishments - - - - -	2,32,000	- -	2,32,000		
Additional offices abolished by Government Resolution of December 1828 - - - - -	- -	1,16,560	1,16,560		
Abolition of the office of Commissioner in the Sunderbunds - -	- -	- -	- -	- -	59,120
Miscellaneous items - - -	22,060	- -	22,060		
TOTAL Revenue Department	4,87,800	1,16,560	6,04,360		
Deduct, Amount of various additions to Allowances, &c. in this Department, authorized since 1st May 1828, &c. - - - - - -	1,79,330	- -	1,79,330		
TOTAL Net Reduction in the Revenue Department - -	3,08,470	1,16,560	4,25,030	59,160	59,120
JUDICIAL and REVENUE DEPARTMENTS Combined.					
Proposed Abolition of Provincial Courts of Appeal - - -	- -	- -	- -	- -	6,73,000
Proposed Modification of Judicial and Revenue establishments -	- -	- -	- -	- -	10,59,840
TOTAL - - -	- -	- -	- -	- -	17,32,840
Deduct, Proposed addition to the establishment of the Sudder Adawlut - - - - - - -				1,70,000	
Ditto, Ditto, to the Salaries of Native Judges - -				3,07,500	4,77,500
NET SAVING from the proposed Judicial and Revenue Arrangements - - - - - - -					12,55,340

(*continued*)

Appendix, No. 7.

Reductions of Indian Allowances and Establishments.

MEASURES OF REDUCTION.	ESTIMATED AMOUNT Of Reductions actually Ordered. Immediate.	Prospective.	Total.	Reductions Ordered at the recommendation of the Finance Committee, and included in the preceding Columns.	Further Reductions recommended by the Committee, but either rejected or still under consideration.
CIVIL DEPARTMENTS generally;	*Sicca Rupees.*	*Sicca Rupees.*	*Sicca Rupees.*	*Sicca Rupees.*	*Sicca Rupees.*
Ultimate Saving by the general revision of Civil Allowances, exclusive of items separately stated -	- -	4,30,000	4,30,000		
MARINE DEPARTMENT:					
Reductions in the Crews of Boats and Vessels, including the Survey establishment - - - - - -	2,15,130	- -	2,15,130		
Further Reductions proposed by the Civil Finance Committee - -	1,01,890	1,04,790	2,06,680	2,06,680	65,450
TOTAL Marine Department -	3,17,020	1,04,790	4,21,810	2,06,680	65,450

MADRAS PRESIDENCY:

MEASURES OF REDUCTION.	Immediate.	Prospective.	Total.	Reductions Ordered at the recommendation of the Finance Committee, and included in the preceding Columns.	Further Reductions recommended by the Committee, but either rejected or still under consideration.
GENERAL DEPARTMENT. (including POLITICAL.)	*Madras Rs.*	*Madras Rs.*	*Madras Rs.*	*Madras Rs.*	*Madras Rs.*
Reductions ordered in various subordinate establishments - - -	68,422	- -	68,422		
Abolition of the office of Superintendent of Civil Pensions - - -	6,000	- -	6,000	6,000	
Abolition of the appointment of Junior Deputy Accountant-general, and consolidation of the offices of Civil Auditor and Secretary, &c. to the Government Bank - -	14,700	27,100	41,800	41,800	
Reductions in the establishment of the Accountant-general's office -	10,000	- -	10,000	10,000	11,200
Consolidation of the offices of Mintmaster and Superintendent of Stamps	- -	8,300	8,300	8,300	
Discontinuance of the office of the Mintmaster's Assayer, and Secretary to the Mint Committee - -	- -	15,900	15,900	15,900	
Proposed abolition of the office of Additional Government Commissioner for Claims withdrawn from the Carnatic Fund - - -	This office was actually abolished by the Madras Government in September 1830; but the Tanjore Commissioners at home and abroad having made remonstrances against the measure, as being directly calculated to delay the business of that Commission, the Court, in a despatch to Madras, dated 13th April 1831, authorized the Government to revive the appointment, and information has since been received from Madras that a proceeding of that kind was also in their contemplation - - - - - -				37,230
Abolition of the appointment of Mahratta Vakeel at Madras - -	9,000	- -	9,000	9,000	
Reduction in the allowances of the Mysore Resident - - -	43,770	- -	43,770		
Office of Assistant to the Mysore Resident abolished - - - - -	9,660	- -	9,660	9,660	
Second Secretaryship to the College abolished - - - - - -	4,200	- -	4,200	4,200	
Discontinuance of the establishment attached to the Carnatic Commissioners, one half only of which was chargeable to the Company, 16,000 rupees - - - - - -	8,000	- -	8,000		
Reduction in the Secretariat - -	- -	17,650	17,650	17,650	
Proposed reductions of the Salaries of the Translators to Government, and abolition of the Deputy Translatorships - - - - - - -	- -	- -	- -	- -	33,000

Appendix, No. 7.

Reductions of Indian Allowances and Establishments.

MEASURES OF REDUCTION.	ESTIMATED AMOUNT Of Reductions actually Ordered.			Reductions Ordered at the recommendation of the Finance Committee, and included in the preceding Columns.	Further Reductions recommended by the Committee, but either rejected or still under consideration.
	Immediate.	Prospective.	Total		
General Department—*continued.*	*Madras Rs.*	*Madras Rs.*	*Madras Rs.*	*Madras Rs.*	*Madras Rs.*
Abolition of the establishment attached to the Government Agent at Chepauk - - - - -	- -	- -	- -	- -	5,200
Reductions proposed in the Ecclesiastical establishment - - -	- -	- -	- -	- -	46,330
TOTAL General Department -	1,73,752	68,950	2,42,702	1,22,510	1,32,960
JUDICIAL DEPARTMENT:					
Reductions ordered in various subordinate establishments - - -	9,700	- -	9,700		
Discontinuance of the third Judge of the Sudder Adawlut - - -	- -	49,000	49,000	49,000	
Abolition of the Deputy Registrarship of the Sudder Adawlut recommended - - - - - -	- -	- -	- -	- -	10,500
Proposed abolition of the Zillah Court of Guntoor - - - - -	- -	- -	- -	- -	63,050
Substitution of seven Provincial Judges for four Provincial Courts - -	- -	2,54,200	2,54,200	2,54,200	
Ditto of Sudder Aumeens for Provincial and Zillah Registrars - -	- -	28,800	28,000	27,360	
Ditto of Talook Moonsifs for Hindoo and Mohamedan Law Officers -	- -	34,020	34,020		
TOTAL Judicial Department -	9,700	3,66,020	3,75,720	3,30,560	73,550
REVENUE DEPARTMENT: (including CUSTOMS, &c.)					
Reductions in the various subordinate establishments - - -	2,45,330	- -	2,45,330		
Office of Assistant Collector of Sea Customs at Madras abolished -	10,000	- -	10,000	10,000	
Reductions in the Salaries of the Collector and Deputy Collector of Madras, ordered by the Court -	8,000	2,000	10,000		
Discontinuance of the separate Allowance to the Superintendent of Stationery, ordered by the Court -	4,200	- -	4,200		
Office of fourth Member of the Board of Revenue proposed to be discontinued - - - - - -	- -	35,000	35,000	35,000	
Additional Sub-collectorships in Canara, Cuddapah and Tanjore, with the establishments attached, recommended to be abolished -	20,000	- -	20,000	20,000	46,000
Abolition of extra and three Assistant Civil Engineerships proposed -	- -	- -	- -	- -	21,390
	2,87,530	37,000	3,24,530		
Deduct, Increase of Salaries to Members of the Board of Revenue, sanctioned since 1st May 1828 - -	9,600	- -	9,600		
TOTAL Revenue Department -	2,77,930	37,000	3,14,930	65,000	67,390
MARINE DEPARTMENT:					
Reduction in the Salary of the Master Attendant and office of Deputy Master Attendant to be abolished -	3,600	27,480	31,080	31,080	

(*continued*)

Appendix, No. 7.

Reductions of Indian Allowances and Establishments.

BOMBAY PRESIDENCY.

MEASURES OF REDUCTION.	ESTIMATED AMOUNT of Reductions actually Ordered.			Reductions Ordered at the recommendation of the Finance Committee, and included in the preceding Columns.	Further Reductions recommended by the Committee, but either rejected or still under consideration.
	Immediate.	Prospective.	Total.		
GENERAL DEPARTMENT: (including POLITICAL.)	*Bombay Rs.*	*Bombay Rs.*	*Bombay Rs.*	*Bombay Rs.*	*Bombay Rs.*
Discontinuance of the Observatory -	9,300	- -	9,300	9,300	
Office of Statistical Reporter abolished	9,200	- -	9,200	9,200	
Proposed Saving in the departments of Account, Pay and Audit at the Presidency - - - -	4,690	6,300	10,990	6,000	9,400
Reduction in the Governor's Household establishment, ordered by the Court - - - - - -	9,300	- -	9,300	9,300	6,000
Appointments of Assistants to the Members of Council abolished -	2,160	- -	2,160	2,160	
Reductions in the Secretariat department - - - - -	6,060	- -	6,060	6,060	14,990
Ditto in the establishment of the Persian office - - - -	2,208	2,700	4,908	4,440	
Engineer Institution proposed to be abolished - - - - -	3,600	- -	3,600	3,600	32,150
Proposed abolition of the Lithographic Press - - - -	11,880	- -	11,880	11,880	40,680
Salary and establishments of the Secretary to the Committee for Examining Junior Civil Servants, discontinued - - - -	15,260	- -	15,260		
Abolition of the appointments of Bheel Agents and their establishments - - - - - -	2,800	- -	2,800	- -	6,590
Agency for the purchase of Timber in Malabar abolished - - -	10,440	- -	10,440		
Miscellaneous items of reduction proposed - - - - -	- -	- -	- -	- -	33,500
Office of Assistant Civil Surgeon at the Presidency abolished - -	1,440	- -	1,440	1,440	
Reductions in various subordinate establishments - - - -	38,260	2,100	40,360		
Proposed consolidation, &c. of Political Residencies and Agencies -	- -	- -	- -	- -	2,41,000
Proposed modifications and reductions in the Post-office and Medical departments - - -	- -	- -	- -	- -	74,400
Reductions proposed in the Ecclesiastical establishment - -	- -	-	- -	- -	37,170
TOTAL General Department, (including Political) - -	1,26,598	11,100	1,37,698	63,380	4,95,880
JUDICIAL DEPARTMENT:					
Reductions in various subordinate establishments, (including the Stamp department) - - -	1,42,930	1,800	1,44,730		
Reductions proposed in the Agency for Sirdars in the Deccan - -	- -	- -	- -	- -	29,430
Proposed abolition of the King's Supreme Court at Bombay, and substitution of the former Recorder's Court - - - -	- -	- -	- -	- -	1,25,900
Proposed abolition of the Provincial Court of Appeal and Circuit -	- -	- -	- -	- -	1,32,960
Other proposed Reductions - -	- -	- -	- -	- -	1,26,930
					4,15,220
Deduct, certain proposed Additions to Salaries and Establishments -	- -	- -	- -	- -	1,21,600
TOTAL Judicial Department -	1,42,930	1,800	1,44,730	- -	2,93,620

Appendix, No. 7.

Reductions of Indian Allowances and Establishments.

MEASURES OF REDUCTION.	ESTIMATED AMOUNT of Reductions actually Ordered. Immediate.	Prospective.	Total.	Reductions Ordered at the recommendation of the Finance Committee, and included in the preceding Columns.	Further Reductions recommended by the Committee, but either rejected or still under consideration
Revenue Department: (including Customs, &c.)	*Bombay Rs.*	*Bombay Rs.*	*Bombay Rs.*	*Bombay Rs.*	*Bombay Rs.*
Reductions in various subordinate establishments - - - -	1,90,270	- -	1,90,270		
Abolition of the Revenue Survey, and Assessment establishment in the Deccan - - - - - -	- -	1,50,000	1,50,000	1,50,000	
Proposed Reductions of Offices and Allowances - - - -	- -	- -	- -	- -	2,37,750
Total Revenue Department, including Customs, &c. -	1,90,270	1,50,000	3,40,270	1,50,000	2,37,750
Civil Department generally:					
General Revision of the Allowances of covenanted Civil Servants, Consolidation of Offices, &c. - -	- -	3,30,000	3,30,000		
Marine:					
Proposed Reduction of the Indian Navy - - - - -	- -	- -	- -	- -	6,91,000
PENANG, SINGAPORE and MALACCA:	*Sicca Rupees.*	*Sicca Rupees.*	*Sicca Rupees.*		
The separate Government of these Settlements ordered by the Court to be abolished from 1st May 1830, and various Offices, Allowances and Establishments reduced -	3,75,000	75,000	4,50,000		

SUMMARY of CIVIL and MARINE REDUCTIONS.

	Immediate.	Prospective	TOTAL.	Ordered at the recommendation of the Finance Committee, and included in the preceding Columns.	Further Reductions recommended by the Committee, but either rejected or still under consideration.
	Sicca Rupees.	*Sicca Rupees.*	*Sicca Rupees.*	*Sicca Rupees*	*Sicca Rupees.*
Bengal - - - - - -	15,66,910	8,11,070	23,77,980	5,68,960	18,07,060
	Madras Rs.	*Madras Rs.*	*Madras Rs.*	*Madras Rs.*	*Madras Rs.*
Madras - - - - - -	[4,64,982]	[4,99,450]	[9,64,432]	[5,49,150]	[2,73,900]
at 106.62 Madras to 100 Sicca Rupees - -	4,36,111	4,68,439	9,04,550	5,15,053	2,56,893
	Bombay Rs	*Bombay Rs.*	*Bombay Rs.*	*Bombay Rs.*	*Bombay Rs.*
Bombay - - - - - -	[4,59,798]	[4,92,900]	[9,52,698]	[2,13,380]	[17,18,250]
at 106.62 Bombay to 100 Sicca Rupees - -	4,31,249	4,62,296	8,93,545	2,00,131	16,11,564
Penang, Singapore and Malacca	3,75,000	75,000	4,50,000		
Grand Total - - *Sicca Rupees*	28,09,270	*18,16,805	46,26,075	12,84,144	36,75,517

* *Note.*—Many of the *prospective* reductions in the Civil Departments are dependent upon contingencies very remote.

The Figures between [ ] are in Red Ink in the MS.

MILITARY REDUCTIONS.

	Estimated Amount of Reductions actually Ordered.
BENGAL:	*Sonaut Rupees.*
Reduction of 80 men from each of the 10 regiments of cavalry - -	2,56,714
Ditto, of 100 men from each of the 74 regiments of regular infantry -	6,99,300
Two guns withdrawn from each of the 12 light field batteries - - -	43,659
Magazines at Dacca and Bareilly abolished - - - - -	16,874
Military allowances of officers in the service of Native Powers withdrawn -	76,310
Reduction in the arsenal of Fort William - - - - - - -	10,734
Reductions in the establishment of warrant officers - - - - -	55,315
Allowance of quartermaster's carts abolished - - - - - -	60,480
Salary of the Military Secretary to the Commander-in-Chief reduced -	10,849
The five privileged stations reduced to half-batta stations - - -	1,98,547
Reduction in the number of army cattle - - - - - -	1,65,047
The Sanatarium discontinued - - - - - - - - -	14,574
Reduction of two troops from each of the 10 regiments of Native cavalry; ordered by the Court - - - - - - - - - - -	2,40,017
Ditto, of two companies from each of the 74 regiments of infantry; ordered by ditto - - - - - - - - - - - - - -	9,75,912
Ditto, of the establishment of subaltern officers belonging to the European infantry, and the horse and foot artillery; ordered by ditto - - -	1,17,230
Reductions in the Barrack department - - - - - - -	30,285
The Benares, Purneah, and Orissa provincial corps, disbanded - -	2,83,800
Sixth, seventh and eighth regiments of irregular horse, ditto - - -	6,28,242
Establishments of army carriage cattle further reduced - - - -	2,88,247
Timber agency at Nauthpore, and timber depôt at Balloo Ghaut, discontinued - - - - - - - - - - - - -	20,988
Various reductions in the department of Public Works - - - -	41,034
The two corps of European infantry incorporated into one regiment - -	1,14,334
Reduction of the Calcutta Native militia - - - - - -	70,491
Further reductions in the Ordnance department - - - - -	12,738
Second Nusseree battalion disbanded - - - - - - - -	85,000
Artillery riding-school at Dum Dum abolished - - - - - -	22,000
Appointment of regulating officer of invalid thannahs to be abolished -	31,536
First and second battalions of Native invalids broken up - - - -	1,40,000
Escort with the resident at Nypal reduced to one company - - -	16,338
Two artillery division commands abolished - - - - - -	13,848
Moorshedabad provincial battalion disbanded - - - - - -	1,00,000
Lock hospitals abolished - - - - - - - - - - -	30,000
Appointment of garrison storekeeper of Fort William consolidated with that of executive commissariat officer at the Presidency - - -	12,000
Corps of Bhaugulpore hill rangers reduced - - - - - - -	15,000
Seharunpore provincial battalion disbanded - - - - - -	80,000
Ramghur local battalion reduced - - - - - - - - -	33,000
Establishment of doolee bearers reduced - - - - - - -	34,000
Further probable saving by the disbandment of provincial battalions, and substition of burkundauzes in their stead - - - - - - -	2,00,000
Bullocks substituted for horses in three batteries of field artillery - -	34,000
Depôt for King's troops at Chinsurah abolished - - - - -	20,000
Revision of establishments in the Ordnance department - - - -	50,000
Various minor reductions - - - - - - - - - - -	1,09,000
	54,57,643
Deduct, Amount of various additions to Establishments and Allowances, authorized since 1st May 1828 - - - -	1,75,800
TOTAL Net Reduction - - - -	52,81,843
or, *Sicca Rupees*	50,54,063

Appendix, No. 7.

Reductions of Indian Allowances and Establishments.

MADRAS:

	Estimated Amount of Reductions actually Ordered.
	Madras Rupees.
Reduction of the light cavalry to 50 privates per troop	3,20,000
Ditto, in the establishment of the gun-carriage manufactory, and by short issues of gunpowder	50,000
Saving in the hire of carriage bullocks	20,640
Further reduction in the light cavalry	16,716
Expense of the field equipments of the different divisions of the army reduced	1,50,000
The two extra regiments of Native infantry reduced	1,04,190
Number of saddles with the light cavalry reduced, and short issues of grain to horses	35,300
Reductions at Penang, and on the Tenasserim coast	1,06,000
Reduction of two troops from each regiment of Native cavalry; ordered by the Court	2,39,000
Ditto, of two companies from each regiment of Native infantry; ordered by ditto	7,20,900
Light field force at Kulladgee broken up	2,27,000
The two European regiments formed into one	1,05,000
Seringapatam local battalion reduced	70,000
Formation of the rifle corps into one of the regiments of the line	1,40,000
Appointments of Persian interpreters to the Hydrabad, Nagpore and Jaulnah forces, to be abolished	12,500
Abolition of various staff appointments	16,760
Corps of guides reduced	6,300
Reduction in the horse artillery	2,50,000
Reduction of the number of draught cattle	1,50,000
Veteran battalions reduced	1,00,000
The pioneers reduced	70,000
Reductions in the Medical department	12,500
TOTAL Reduction - - *Madras Rupees*	29,22,806
or, *Sicca Rupees*	27,41,330

BOMBAY:

	Bombay Rupees.
Field allowances to the troops at Mhow struck off	2,10,000
Regimental allowances of officers in the service of Native Princes, ditto	9,300
The light battalion at Poonah, broken up	6,744
Each regiment of Native cavalry reduced to 50 privates per troop	2,55,000
Reductions in the Native infantry	5,45,000
Evacuation of Mhow by the Bombay troops	3,00,000
New scale of allowances fixed for medical officers regimentally employed	60,000
Situation of troop quartermasters of horse artillery abolished	7,900
Two troops reduced from each regiment of Native cavalry, and two companies from each regiment of regular infantry, as ordered by the Court	6,80,000
Saving in office rent	17,460
Office of inspector of hill forts in the Deccan abolished	6,280
The horse artillery reduced	98,000
Establishment of horses and mules employed with the foot artillery at Poonah and Baroda	40,000
Reductions in the European infantry, ordered by the Court	1,28,000
The surveys in the Deccan and Southern Concan discontinued	38,000
Battalion of Native invalids re-organized	8,352
The issue of blank ammunition reduced	27,000
Reductions in the 1st battalion of the foot artillery	41,000
The two extra battalions disbanded	2,00,000
Officers of European corps placed on half tent allowance	70,000
The two European regiments incorporated into one	1,12,000
The Military Board discontinued	8,868
Reductions in the pay of dooley bearers and other commissariat followers	10,400
Pay of tent and store lascars reduced, &c.	15,000
Rates of clothing stoppages equalized with those of Bengal	27,000
Reductions in the Commissariat	28,350
The garrison of Broach discontinued	13,000
Further saving in office rent	13,200
Carried forward - - -	29,75,854

Appendix, No. 7.

Reductions of Indian Allowances and Establishments.

BOMBAY—*continued.*	Estimated Amount of Reductions actually Ordered.
	Bombay Rupees.
Brought forward - - -	29,75,854
Regimental allowances struck off from King's officers on the staff not borne on the establishment of regiments - - - - - - -	10,430
Grain rations for horses reduced - - - - - - - - -	45,000
Batta struck off at the frontier stations of Deesa and Bhooj (European officers excepted) - - - - - - - - - - - - - -	1,80,000
The situation of executive engineer abolished at eight stations - - -	65,530
The battalion of Native invalids broken up - - - - - - -	70,000
An immediate reduction of 15 per cent., and a further prospective reduction of 5 per cent. ordered to be made in the amount of all office establishments - - - - - - - - - - - - -	60,000
The pioneer corps reduced to six companies - - - - - - -	20,000
The office of inspecting engineer at the Presidency abolished - - -	14,800
Re-organization of the Ordnance department - - - -	64,000
Corps of tent lascars reduced - - - - - - - - - -	14,000
Various minor reductions of allowances and establishments - - -	1,40,965
	36,40,579
Deduct, Amount of various additions to Allowances and Establishments authorized since 1st May 1828 - - - - - - -	3,15,694
TOTAL Net Reduction - - *Bombay Rupees*	33,24,885
or, *Sicca Rupees*	31,18,444

SUMMARY OF MILITARY REDUCTIONS.

	Estimated Amount of Reductions actually Ordered.
	Sicca Rupees.
BENGAL - - - - - - - - -	50,54,063
MADRAS - - - - - - - - -	27,41,330
BOMBAY - - - - - - - - -	31,18,444
GRAND TOTAL - - *Sicca Rupees*	1,09,13,837

Note.—Almost the only Military Reductions which (strictly speaking) can be called *immediate* are those made in the irregular Forces and Establishments. In the regular Army the reductions take place as the supernumeraries are removed by death or other casualties, a process which in general is completed within three or four years

(Errors excepted.)

East India House,
22d Feb. 1832.

James C. Melvill,
Aud^r of India Acct^s.

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Appendix, No. 8.

Settlement of Accounts between the Public and East India Company, in 1822.

COPY of TREASURY MINUTES, CORRESPONDENCE, &c. relative to the Settlement of the Accounts between the Public and the East India Company, in 1822.

Copy TREASURY MINUTE, 28 May 1822.

THE Earl of Liverpool and the Chancellor of the Exchequer call the attention of the Board to their Minute of the 13th July 1821, appointing Viscount Lowther, Sir George Clerk and Mr. Lushington, on the part of His Majesty's Government, to meet two gentlemen to be appointed by the East India Company, for the purpose of adjusting the whole of the outstanding accounts between the Public and the Company; and to the letter of the Secretary of the East India Company, dated the 18th of the same month, stating the appointment of Jacob Bosanquet, Esq. and George Abercrombie Robinson, Esq. on the part of the Company, for the same object.

The Earl of Liverpool and the Chancellor of the Exchequer lay before the Board the following Statement, received from the Commissioners on the part of the Public:

" The balance claimed by the East India Company, in the account transmitted to us, is 1,985,888 *l.*, exclusive of interest. If the charge for interest be made up, upon the principles adopted by the Committee of the House of Commons in 1805 and 1808, there must be added to this sum in favour of the Company, about 3,200,000 *l.*; making the total demand of the Company against the Public 5,185,888 *l.*" Vide Statement (A.) pp. 185-6.

But the very first item in this account seems to us not admissible, either in justice towards the Public or with due regard to the principles upon which the Committees of the House of Commons, who examined the accounts between the Public and the East India Company in the years 1805 and 1808, proceeded.

The Committee of 1805 positively disallowed this claim; the Committee of 1808 closed the account, leaving it out, observing that under the order of reference made to them, they did not think themselves authorized to make any observations upon the principles on which the Committee of 1805 arranged the claims of the Company. They, however, thought it their duty, under all the circumstances of the case, to state the amount of what the Company maintain to be their "just and unsatisfied demand," on account of the other half of the expenses incurred by the capture and maintenance of Ceylon, being—

For principal - - - - - - - - - -	£. 1,020,184
For interest, up to 1808 - - - - - - -	952,800
Total claim for the remaining half, principal and interest up to 1808 - - - - -	£. 1,972,984

The account between the Public and Company was stated by the Committee in 1808, exclusive of this sum; and as it appeared that a balance was then due to the Company, of 1,500,419 *l.*, Parliament thought fit to authorize the payment of 1,500,000 *l.* on this account; and this sum was accordingly paid to the Company.

It does not appear that any recorded decision upon this claim of the Company exists, except that of the Committees in 1805 and 1808.

The Committees of the House of Commons upon India affairs in 1810, 1811 and 1812, took no notice of this claim; but there certainly is no evidence of a distinct rejection of it by Parliament, or of a formal abandonment of the claim by the East India Company.

But whether the rejection of this sum from the present account be to rest upon the decision of the Committees of 1805 and 1808, or upon the justice of the case, it appears to us equally defensible. If this sum should now be debited to the Public, the result to the Company would be, that no part of the expense on account of the capture and maintenance of Malacca, the Moluccas, and the maintenance of Ceylon, would fall upon them, but the Public would actually bear the ordinary expense of that part of the Company's troops which were employed either to conquer or maintain those possessions, even though no new levies were raised in their continental territories; thus making the Public pay the whole expense of that portion of the Company's army, and this notwithstanding the indulgent principles upon which the Committees of 1805 and 1808 adjusted other parts of the accounts between the Public and the Company. They exonerated the Company from every expense on account of the capture of the Danish settlements in 1801, of the capture of Ceylon, of the expedition to Egypt, and for the expedition and supplies to the Cape of Good Hope. In all these enterprizes the safety of the Company's possessions and power in India were, either directly or indirectly, involved; and therefore an adjustment of accounts which relieved them from all expense under these heads, cannot in our judgment be justly complained of, although the particular charge alluded to has been the subject of much remonstrance on the part of the Company at different periods of time; at all events, if

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if one part of the adjustment made in 1805 and 1808 is to be opened for the benefit of the Company, the whole must be deemed matter for discussion and renewed arrangement, and it may be fairly questioned whether the Company would not rather lose than gain by re-opening the whole of the accounts.

For these reasons we reject entirely the first item of the account, amounting, for principal, to - - - - - - - - - - - - - £. 1,020,184

Interest to this time - - - - - - -	2,479,816
Making together - - -	£. 3,500,000

The remainder of the account consists of various charges from the year 1808, and for subsequent expeditions, amounting to - - - - - - - £. 10,257,644

Deduct half the expense of the Eastern Islands since 1808 - -	109,500
Net debit - - -	£. 10,148,144

The credits to the Public for repayments, Pay-office disbursements, &c. amount to - - - - - - - - - - - - - - - £. 9,291,940;— As entered in the Company's account.

To this however are to be added two sums, amounting to 241,950 *l.*; the one being a suspended charge of 100,690 *l.* in the old account of Pay-office charges, afterwards admitted by the Company; the other being the difference between 2,000,000 *l.* as voted by Parliament to the Company, and which in the account is short credited in the sum of 141,260 *l.*, upon the ground that the Company should only be charged with what 2,000,000 *l.* of bullion would value to them in India; but as this 2,000,000 *l.* was neither sent out to India in bullion, nor subject to expense of remittance, the Public ought not to be debited for any expense incurred by the Company under either of these heads.

The total credits therefore to the Public appear to be 9,533,200 *l.*; which, deducted from the total debits, leaves a balance to the Company, in principal, of 615,000 *l.*

A minute examination of all the items of these accounts might vary this result, although it is impossible, without a detailed examination of the vouchers to every account, to pronounce on which side the difference would ultimately fall. Such an examination, to be perfect, should be taken up from the year 1794: if performed in a less satisfactory manner, it would begin from 1808. Considering, however, that the accountants employed by the Public and the East India Company have never yet agreed in the mode of applying the principles established by the Committee of 1805, there is no ground to expect that a detailed investigation of these accounts could be accomplished satisfactorily to either party within any reasonable period of time.

Assuming then that the principal due to the East India Company, on this view of the accounts, is 615,000 *l.*, the charge for interest on both sides would make a very material alteration in favour of the Company; and if reckoned in a relative proportion to a former calculation, and according to the principles in practice in Indian accounts, the statement would stand as follows;

	Principal.		Interest.		TOTAL.
	£.		£.		£.
Debts against the Public - - -	10,148,000	-	5,079,000	=	15,227,000
Credits - - - - - - -	9,533,000	-	3,705,000	=	13,238,000
Balance due to the Company -	615,000	-	1,374,000	=	1,989,000

The extent to which this balance might be reduced would depend upon the discretion of the Commissioners.

One sum of 450,000 *l.* would be fair matter of argument to be contended for as a saving of interest to the Public, by balancing the account to January 1812, according to the Treasury Minute of 1811, and thereby the Public would be relieved from the higher rate of interest for which the Company have always had credit in their accounts -	£. 450,000
There is also a claim for an overcharge on account of the shipping employed on the expeditions against the French islands and Java, estimated at	220,000
Also a claim for sequestered property at the Cape - - - -	100,000
	£. 770,000

These sums deducted from 1,989,000 *l.*, would leave a balance due to the Company of 1,219,000 *l.*

It should, however, be stated, that the Committee of the House of Commons, in 1808, reserved for further discussion a sum of 443,767 *l.* in the Pay-office demands, on the ground of the objections made by the Company to those accounts.

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Of that amount, the sum of 100,690 *l.* is included in this statement; and it may be reasonable to conclude that some part of the remainder would fall to the credit of the Public. On the other hand, it should be stated, that full credit is taken for all the payments made to the troops since 1808, as given in by the Paymaster-general in the account now presented by the Company; and it is probable that a detailed examination of the accounts would make some difference under this head against the Public. The remainder of the suspended claims prior to 1808, may be fairly set against any overcharge in the Paymaster-general's Account since that period, and still leave a balance due to the Company of 1,219,000 *l.*, as the result of closing the General Account up to April 1820, the Paymaster's Account up to December 1820, and the Interest Account to April 1821.

The continuation of the General Account as to India, up to April 1822, of the Paymaster-general's Accounts up to December 1821, would make a difference in favour of the Public of 150,000 *l.*; to which might be added an account of spices, belonging to the Public, in the Company's warehouses, 185,656 *l.*, making together, in favour of the Public, 335,656 *l.*

This sum, deducted from 1,219,000 *l.*, would leave the net balance due to the Company 883,444 *l.*

The Company might perhaps object to any deduction on account of the spices, and desire they might be credited to the Public as sold. In that case, the deduction from the net balance would be confined to the Paymaster's disbursements for the last year, leaving a debt due to the Company of 1,069,000 *l.*

Considering that the Public have property of some value at St. Helena, we think it might be reasonable to make this over to the Company, and state the debt due to them at one million; and thus close every account up to the present year.

(signed) *Lowther.*
S. R. Lushington.
George Clerk.

Statement (A.)

STATE of the DEMANDS of the East India Company on Government, and the CREDITS claimed by Government.

DEMANDS OF THE EAST INDIA COMPANY.

		£.
BALANCE due on former Account for Ceylon and the Eastern Islands, 1st March 1808		1,020,184
Eastern Islands - - -	For the Expenses on account of these Islands, in consequence of their capture in 1795–6, from 1806–7 to 1819–20 - - - -	219,004
Ceylon - - - - -	For Supplies from India to that Settlement, and Expenses in England for Tonnage, &c. &c. after deducting the value of Cinnamon received 1807–8 to 1819–20 - - - - -	485,181
Cape of Good Hope - -	For Supplies, &c. 1806 to 1808, and 1819–20 -	91,043
Stores to His Majesty's Ships in India - - - - -	D° from 1806–7 to 1818–19 - - - -	199,967
Expedition to the French Islands	For Supplies, Expenses, Bills drawn, &c. 1809–10 to 1819–20 - - - - - -	3,432,826
Expedition to Java - -	For D° - - and D° - - 1810–11 to 1817–18 -	4,061,663
Expedition to the Moluccas -	For D° D° and - - D° - - after giving credit for Spices received from 1813 to 1821 - -	91,921
Diplomatic Expense incurred in Persia - - - - -	From 1811 to 1817 - - - - - -	171,975
Advances for the Naval Service of Government in India - -	Advances from 1811–12 to 1816–17 - - -	183,945
Extra Expenses at St. Helena	From October 1815 to 30th April 1821 - -	950,927
Expense of building Ships of War in India, for the Public - -	From 1806–7 to 1818 - - - - -	220,671
Miscellaneous Disbursements	On sundry accounts - - - - - -	148,521
	£.	11,277,828

East India House, 16th April 1822.

Statement (A.)—*continued.*

CREDITS CLAIMED BY GOVERNMENT.

	£.
Loan in Exchequer Bills in 1810	1,500,000
Charge for Recruits transferred to the Company by Government, from 1799 to 1816	383,513
Amount received from Government, April 1813	1,858,840
Net proceeds of the Cargoes of the Wyndham and Ceylon, received from the Mauritius	99,440
Bill drawn by the agents, *for the Captors of Java*, on Bengal, in favour of Government, indorsed by Government to the Company	191,787
Exchequer Bills received August 1816	359,820
Bullion consigned to India by Government, received in Bengal in 1816–17	916,776
Bills on the Dutch Government in favour of the Company, on account of Java, received in 1817 to 1821	347,512
Pay-office demands, from 1808 to 1820, both inclusive	3,564,692
Miscellaneous charges	69,560
£.	9,291,940
Balance	1,985,888
(Errors Excepted.) (Exclusive of Interest.) £.	11,277,828

The Earl of Liverpool and the Chancellor of the Exchequer further acquaint the Board, that, upon a consideration of this statement, they deemed it most for the advantage of the Public to open a negociation with the East India Company, for a final settlement of these accounts.

Various conferences and communications having subsequently taken place, between the Earl of Liverpool, the Chancellor of the Exchequer, and the President of the Board of Control, on the part of Government; and the Chairman and Deputy Chairman, on the part of the East India Company; and the statement of the Commissioners on the part of the Public having been delivered; the following Memorandum in reply was submitted by the Chairman and Deputy Chairman.

1st. Balance of former Account for Ceylon and the Eastern Islands.

The Committee of the House of Commons in 1808, stated in their Report as follows; viz.

"Your Committee cannot, in justice to the Company, conclude this part of their Report, without calling the attention of the House to the remonstrances made against the mode adopted by the Committee appointed in 1805, to take into consideration the account between the Public and the East India Company, as far as relates to the expenses incurred by the capture and maintenance of Malacca and the Moluccas, and the maintenance of Ceylon; a mode of decision by which claims on the part of the Company, to no less an amount than 1,972,984 *l.* have been set aside."

Appendix, No. 4. The arguments by which these claims were resisted and defended, and from which it is to be presumed the adjustment in question took place, will be found in the Appendix; and also, a Statement prepared by the Court of Directors, connected with the same subject.

Then follows the quotation given in the paper.

From these observations, and as the Company have since at different times brought forward their claim to a more liberal consideration of this article, it was conceived, that when the whole of the accounts depending between Government and the Company were to be submitted to the examination of commissioners, this would be a favourable opportunity for bringing the claim once more under discussion.

It is unnecessary to detail the arguments by which the Company supported their demand on this article: they are to be found in the Appendix to the Reports of the Committees of the House of Commons in 1805 and 1808.

2d. Sums to be added to the Credit of Government; 1st. 100,690 *l.*, a suspended charge in the old account of Pay-office Charges, afterwards admitted by the Company.

This sum of 100,690 *l.** has not been brought to the credit of Government, because the Pay-office charges since 1808 appear liable to objections to a much more considerable amount; it is admitted to be probable, that a detailed examination of these accounts would make some difference under this head against the Public: but it is added, that the remainder of the suspended claims prior to 1808 may be fairly set against any overcharge in the Paymaster-general's Account, since that period. Now, with great submission, this is hardly possible; the remainder of the suspended accounts prior to 1808 is 219,000 *l.*; the objections to the accounts since that period amount to 603,000 *l.*; in both instances exclusive of interest.

* Should be £. 106,090.

But in addition to the suspensions prior to 1808, stated in the Report of the Committee in that year, it has been calculated, that an overcharge for recruits sent to India from 1793 to 1807, has been made in the Pay-office accounts, of 228,000 *l.*; so that the whole of the objections lately brought forward amount to 831,000 *l.*, exclusive of interest.

Besides,

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Besides, a doubt may reasonably be entertained of any revision of the former suspensions producing more satisfactory explanations than those which have already been furnished, by which no more than 106,090 *l.* (not 100,690 *l.* as stated) have been substantiated out of 326,000 *l.*; and from the explanations furnished by the Pay-office, a part of this sum to the amount of 153,600 *l.* seems to be submitted as objectionable, the remainder is about 66,000 *l.* If the rule of proportion were to govern in this instance, the result would be, that out of 831,000 *l.*, the amount of recent objections, no more than 270,000 *l.* or 280,000 *l.* could be substantiated, leaving a claim of credit to the Company of 530,000 *l.*

3d. The Difference between 2,000,000 *l.*, voted by Parliament, and the sum brought to credit, 1,858,740 *l.*, being 141,260 *l.*

The Committee in 1808 admitted that the sums received by the Company from Government should be credited, after allowing the expense of remittance in bullion to India; that is, that although the sums were 100,000 *l.*, 200,000 *l.*, or 500,000 *l.*, they should be credited short of these sums by the expense that would be incurred in remitting them in bullion to India.

In the account annexed to the Report of 1808, this expense has been (erroneously as it is conceived) deducted from the calculation of interest, instead of lessening the principal, as it is presumed is the fair and correct mode, and must have been so intended by the Committee.

This supposed error is corrected in the credit given to Government for the sum received in 1813; which accounts for the deduction mentioned in the paper.

The sum of 2,000,000 *l.* was received in 1813 in exchequer bills; so were many of the sums credited to Government in the account before the Committee in 1808. The observation that the sum of two millions was neither sent out in bullion, nor subject to expense of remittance, applies equally, therefore, to the sums in the former account which were received in exchequer bills; no expense was actually incurred in either instance. Yet the Committee of the House of Commons in 1808 thought it right that the receipts should be subject to the deduction, then stated to be 7,058 per cent.

In fact, as Government are credited with interest, at the Indian rates, from the end of the month in which payments are made, it seems but just that the principal should be credited only at the amount which it would produce if remitted in bullion to India, namely at a reduction equal to the expense of such remittance.

If this were not allowed, the receipts in exchequer bills from Government would be entitled only to interest allowed on such bills, and not to interest at the Indian rates.

4th. Saving of Interest to the Public by balancing the Account to January 1812, 450,000 *l.*

Unless the calculation upon which this sum is founded were known, it is not possible to offer any remark on the objection, otherwise than as regards the principle apparently involved in it.

By the account made up to January 1812, it appears that Government were indebted to the Company above a million, including interest, but without allowing anything from the Pay-office charges for objections, to which they were liable.

Unless the account had then been settled and the balance paid by Government, it does not seem reasonable that the interest should cease, according to the higher rates paid by the Company in the years included in the account; it is believed to be the ordinary practice among merchants and others, that if no settlement of an account to a given period takes place, the interest agreed on between the parties continues until it is settled.

But it is further to be observed, that in November 1815, the Lords of the Treasury acquiesced in the suggestion, that the account between His Majesty's Government and the Company should be made up to the 30th April 1815; thus superseding virtually the former order to make it up to January 1812.

5th. Claim for an Overcharge on account of the Shipping employed in the Expeditions against the French Islands and Java, estimated at 220,000 *l.*

It is impossible to offer any remark upon a claim so briefly stated.

6th. Claim for sequestered Property at the Cape, 100,000 *l.*

This item, it is believed, forms part of the Company's demand against Government. Upon what foundation the objection rests, is not mentioned; the sum stated exceeds the amount charged under this specific description, which is 36,720 *l.*, or, with interest, 88,000 *l.*

As the Company's property was lost, and Government held the Cape as a possession of the British nation, the Company's claim on them for reimbursement was considered to be well founded.

6th. Continuation of the Account as to India up to April 1822, of the Paymaster-general's Account to December 1821, would make a difference in favour of the Public of 150,000 *l.*

This, as to the Indian accounts, can be only conjecture; the Pay-office charges for 1821, amount to 227,000 *l.*; but time has not been allowed since they were received here, to examine whether they are not liable to similar objections to those of former years.

7th. Further Deductions for Spices in the Company's Warehouses, 185,646 *l.*,—

Does not seem to require any observation.

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8th. Public Property at St. Helena, to be made over to the Company.

The value of such property cannot be ascertained, but it may be a question if it will amount to 69,000 *l.*, as seems to be calculated; and it is to be remembered, that the Company have further claims for St. Helena subsequent to April 1821.

Under the foregoing remarks, the balance now due to the Company will, it is presumed, be more than 1,500,000 *l.* exclusive of the old balance for Ceylon, &c. and even admitting that the greater part of the objections made are valid.

On a consideration of this Memorandum the following Minute was transmitted to the Chairman and Deputy Chairman; viz.

Fife House, 24th May 1822.

The Earl of Liverpool and the Chancellor of the Exchequer, having fully considered the observations delivered to them yesterday by the Chairman and Deputy Chairman of the East India Company, propose to them as a final settlement of all accounts, (except as hereafter excepted,) to the 30th April 1822; that the Public shall pay to the Company the sum of 1,200,000 *l.*, to be applied in part discharge of the loan raised for the East India Company in 1812, and to relinquish the right of the Government to any stores or other public property remaining in the island of St. Helena; but that the Company shall, notwithstanding this settlement, retain their right to any sums due from the Navy Board, for stores supplied, or on account of interest due thereupon; and that the spices belonging to the Crown, and in the possession of the East India Company, together with the proceeds of such as may have been sold, shall not be included in this arrangement.

To this proposition the following reply was received, and a further conference held.

The Chairman and Deputy Chairman of the East India Company have the honour to acknowledge a communication from the Earl of Liverpool and the Chancellor of the Exchequer, under date this day, stating, that having fully considered the observations delivered to them on the 23d ultimo by the Chairs, they propose, as a final settlement to the 30th April 1822, the payment to the Company by the Public of the sum of 1,200,000 *l.* to be applied in part discharge of the loan raised in 1812, for the East India Company, and to relinquish the right of the Government to any stores or other public property remaining on the island of St. Helena; but that the Company shall, notwithstanding this settlement, retain their right to any sums due from the Navy Board for stores supplied, or on account of interest due thereon; and that the spices belonging to the Crown, and in the possession of the Company, together with the proceeds of such as may have been sold, shall not be included in this arrangement.

The Chairman and Deputy Chairman, fully appreciating the disposition evinced by His Majesty's Government, to come to a fair and equitable adjustment of the existing account between the Public and the Company, indulge a sanguine expectation that Lord Liverpool and the Chancellor of the Exchequer, on referring to the grounds urged by the Chairman and Deputy Chairman (at the interviews with which they have been honoured) in support of the claim preferred by the Company, will be disposed, either to grant to the Company the spices now in the warehouse belonging to the Crown, in addition to the sum of 1,200,000 *l.*; or, in the event of the transfer of that property, (which in the opinion of the Chairs, from the delay which must necessarily occur in realizing its amount, can be valued at little more than 100,000 *l.*), being deemed inexpedient that the sum of 1,300,000 *l.* may be named as the final amount to be granted to the Company in liquidation of their claims.

The Chairman and Deputy Chairman defer pressing on Lord Liverpool and the Chancellor of the Exchequer the additional arguments which present themselves in support of the above-mentioned proposition, until they shall have an opportunity of personally stating the same.

East India House, the 24th May 1822.

Upon full consideration of this important subject, the Earl of Liverpool and the Chancellor of the Exchequer, being deeply impressed that it is for the common benefit of the Public and the East India Company, that these long outstanding claims should be brought to an immediate and final settlement, recommend to the Board to consent to propose to Parliament, that the Public shall pay to the Company the sum of 1,300,000 *l.*, and relinquish the right of Government to any stores or other public property remaining in the island of St. Helena. The above sum to be considered as closing the accounts between the Government and East India Company to 30th April 1822, and to be applied in part discharge of the loan raised for the East India Company in 1812.

It being further to be understood, that the Company shall, notwithstanding this settlement, retain their right to any sums due from the Navy Board for stores supplied, or on account of interest due thereupon, and that the spices belonging to the Crown and in the possession of the East India Company, together with the proceeds of such as may have been sold, shall not be included in this arrangement.

My Lords entirely concur in the view taken by the Earl of Liverpool and the Chancellor of the Exchequer of this important subject; and are pleased to direct a letter to be written to the Chairman and Deputy Chairman of the East India Company accordingly.

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Copy LETTER from the Chairman and Deputy Chairman of the East India Company, to S. R. *Lushington*, Esq.

Sir, East India House, 1st June 1822.

WE have the honour to acknowledge your letter of 28th ult., conveying the proposals of His Majesty's Government, in regard to the settlement of the outstanding accounts between the Public and the East India Company.

We have submitted these proposals to the consideration of the Court of Directors; who being equally impressed with the Lords Commissioners of His Majesty's Treasury, that it is for the common benefit of the Public and the East India Company, that these outstanding claims should be brought to an immediate and final settlement, have authorized us to agree to the proposed terms of adjustment:—These terms the Court understand to be as follows:

That the Public shall pay to the East India Company the sum of 1,300,000 *l.*; and relinquish the right of Government to any stores or other public property remaining in the island of St. Helena:—

The above sum to be considered as closing the accounts between the Public and the East India Company to 30th April 1822, and to be applied in part discharge of the loan raised for the East India Company in 1812:—

It is further understood, that the Company shall, notwithstanding this settlement, retain their right to any sums due from the Navy Board, for stores supplied, or on account of interest due thereupon, and the amount of bills of exchange drawn or to be drawn from India in the Company's favour on the Government offices, for the current services of the Public in India, prior to the 30th April 1822; and, on the other hand, that the spices belonging to the Crown and in possession of the East India Company, together with the proceeds of such as may have been sold, or unaccounted for, by the Company, shall not be included in this arrangement.

We have the honour to be, Sir,
Your most obedient humble servants,
(signed) *J. Pattison.*
W. Wigram.

Stephen Rumbold Lushington, Esq.
&c. &c. &c.

Copy TREASURY MINUTE, dated 7th June 1822.

MY LORDS having considered the above letter from the Chairman and Deputy Chairman of the East India Company, and having carefully reviewed all the circumstances adverted to in the several conferences and communications which have taken place, for the adjustment of the accounts between the Public and the East India Company, will submit to Parliament the expediency of sanctioning the immediate and final settlement of those accounts to the 30th April 1822, on the terms agreed upon, as recapitulated in the said letter.

Let this decision be communicated to the Chairman and Deputy Chairman of the East India Company, for the information of the Court of Directors.

Copy TREASURY MINUTE, 28th June 1822.

THE Chancellor of the Exchequer lays before the Board a letter which he has received from the Secretary to the Commissioners for the Reduction of the National Debt, containing an account of the value of the stock remaining unredeemed on the 1st of this month, on account of the loan of 2,500,000 *l.* raised for the East India Company in 1812, and with reference to the Minute of this Board of 28th May 1822. He recommends to the Board, that application should be made to Parliament (in consideration of the mutual extinction of all claims between Government and the East India Company to the 30th April last, as stated in the Minute of the Board of 7th instant), to make provision that the East India Company should, from and after the 5th July next, be relieved from all further charge on account of the said loan of 1812, by transferring the future charge thereof to the Consolidated Fund; and that the sum of 557,322 *l.* remaining to be paid by the East India Company, to complete the sum of 1,857,322 *l.*, being the estimated value of the stock remaining unredeemed, should be applied to the service of the year 1822.

The Board approve thereof, and direct that application be made to Parliament accordingly.

Appendix, No. 8.

Settlement of Accounts between the Public and East India Company, in 1822.

(Copy.)

Sir,

National Debt Office, 28th June 1822.

AGREEABLY to the directions which I had the honour to receive last week, the Accountant-general of the East India Company and myself have agreed in the value of the unredeemed debt due from the Company, on the 1st instant; and I have the honour to enclose our joint certificate of such value, for your information, a duplicate of which is in the possession of the Accountant-general of the East India Company.

I have the honour to be, Sir, with great respect,
Your most faithful and obedient servant,
S. Higham.

The Right Honourable
The Chancellor of the Exchequer,
&c. &c. &c.

Appendix, No. 9.

Appendix, No. 9.

Statement of Debts and Assets in India, in 1814 and 1829.

STATEMENT, for the Purpose of reconciling the View given in the GENERAL CASH dated 2d April 1832, of DEBT INCURRED in that Period, with the INCREASE of DEBT QUICK STOCK ACCOUNTS of

GENERAL CASH RESULT OF ALL INDIA.

		£.
The difference between Debt incurred and paid off, including Oude cancelled Loan and Commissioners for the Redemption of Debt, is stated in this Account at - - - - - - - - - - -		17,289,864
Deduct,		
The Oude cancelled Loan, left out of the Quick Stock on the liability of the Company for the amount ceasing by the cession of territory to the King of Oude - - - -	£. 1,109,975	
The augmentation of the Cash Balances of the three Presidencies between 1814 and 1829 - - - - - -	1,771,745	
		2,881,720
		14,408,144
Add,		
The amount by which the Debt incurred has been reduced in the Cash View in consequence of the deduction therefrom, of the excess of the Debits and Credits in Bengal Receipts and Disbursements, under the head of "Bills Outstanding," which item appears to comprise principally unadjusted expenditure - - - - - - - - -		912,982
£.		15,321,126

Appendix, No. 8.

Settlement of Accounts between the Public and East India Company, in 1822.

(Copy.)

WE do hereby certify, that the amount of the unredeemed debt due by the East India Company on the 1st day of June 1822, was 380,794 *l.* consolidated 3 *l.* per cent annuities, and 1,984,745 *l.* reduced 3 *l.* per cent annuities, which, calculated at the medium price of those respective stocks on the 1st instant, amounts to 1,857,322 *l.* sterling.

28th June 1822.

Thoˢ G. Lloyd,
Accᵗ Genˡ to East India Company.

S. Higham,
Secʸ to the Commissioners for the
Reduction of the National Debt.

Appendix, No. 9.

Appendix, No. 9.

Statement of Debts and Assets in India, in 1814 and 1829.

RESULT of the FINANCIAL TRANSACTIONS of all *India,* from 1814–15 to 1828–29, (from Cash Transactions) for the like Period, deducible from a Comparison of the 30th April 1814 and 30th April 1829.

COMPARISON OF QUICK STOCKS, 30th April 1814 and 30th April 1829.

		£.	£.
BENGAL:			
1814: Debts (1) *S.Rs.* 21,94,61,085 (col. 1)	£. 25,457,485		
Assets (2) - 2,11,75,961 (dᵒ)	2,456,411		
Net Debts - - -		23,001,074	
1829: Debts (3) *S.Rs.* 35,09,77,435 (col. 1)	£. 40,713,382		
Assets (4) - 2,91,81,894 (dᵒ)	3,385,100		
Net Debts - - -		37,328,282	
Increase of Debt at Bengal		- - -	14,327,208
MADRAS:			
1814: Debts (5) *Pags.* 46,51,087 a' 8 *s.* (col. 1)	£. 1,860,434		
Assets (6) - 66,79,051 - (dᵒ)	2,671,620		
Net Assets - - -		811,186	
1829: Debts (7) *M.Rs.* 3,24,72,394 a' 2*s.* 3$\frac{3}{7}$*d.* (col. 1)	£. 3,711,130		
Assets (8) - 2,40,66,055 a' - (dᵒ)	2,750,407		
Net Debts - - -		960,723	
Increase of Debt at Madras		- - -	1,771,909
BOMBAY:		£.	16,099,117
1814: Debts (9) *B.Rs.* 34,39,926 a' 2*s.* 3*d.* (col. 1)	£. 386,992		
Assets (10) - 50,10,164 - (dᵒ)	563,643		
Net Assets - - -		176,651	
1829: Debts (11) *B.Rs.* 69,81,417 a' 2*s.* 3*d.* (col. 1)	£. 785,409		
Assets (12) - 1,58,15,479 - (dᵒ)	1,779,241		
Net Assets - - -		993,832	
Deduct, Decrease of Debt at Bombay		- - -	817,181
Net Increase of Debt at the three Presidencies		- - - £.	15,281,936

Appendix, No. 9.

Statement of Debts and Assets in India, in 1814 and 1829.

No. 1.—BENGAL.

DEBTS, 1814.

CIVIL DEPARTMENT	Items falling under the description of Debt Incurred in the Cash View.	Other Items, exclusive of such as have been rejected in the Home Adjustment.
General:	*S. Rs.*	*S. Rs.*
8 per Cent. Loan of 30 April 1811	46,26,000	
6 - - ditto - - 1 January 1811	8,30,461	
6 - - ditto - - payable in 7 years	6,46,746	
6 - - ditto - - - - ditto	38,11,923	
6 - - ditto - - 30 June 1811	14,32,27,300	
6 - - ditto - - 30 June 1813	5,34,96,700	
6 - - ditto - to be dated 30 June 1814	42,25,600	
Interest thereon estimated to have accrued	- - -	41,55,614
Promissory notes, at 6 per cent., granted to the prize agents for the capture of Java	18,04,870	
Interest thereon, estimated at	- - -	1,65,800
Treasury notes, at 5 per cent.	5,500	
Ditto - at 6 per cent.	1,88,100	
Interest estimated at	- - -	3,872
Bills outstanding on account of the other Presidencies	- - -	27,04,905
Mint certificates	- - -	39,443
Deposits of the General Treasury	1,16,714	
Ditto - of the Supreme Court	1,010	
Ditto - of the Lucknow Treasury	1,518	
Ditto - of the late Mayor's Court	90,457	
Bonds and notes ordered for payment but not demanded	5,22,902	
Interest estimated	- - -	75,243
Due to the assistant in charge of the stationery	4,573	
Due to the Military Orphan and Widows' Fund	3,381	
Due to R. Bathurst from the Lucknow Treasury	548	
Civil Fund	2,394	
Mysore Princes	- - -	5,60,009
Remittance offered by the General Letter of 17 September 1795	- - -	1,873
Committee for improving the town of Calcutta	87,625	
Rajah Sookmoy's donation for constructing a road towards Juggernauth	73,764	
Subscriptions for the benefit of the widows and orphans of the Native and European soldiers who fell in the war with Tippoo	4,300	
Arrears of allowances on 30 April 1814	- - -	12,50,000
Judicial:		
Deposits in the different courts, belonging to individuals	10,22,943	
Collector of customs at Mirzapore	14,353	
Ditto - - - ditto - - bearing interest	1,29,572	
* Arrears of allowances on 30 April 1814, including unadjusted advances	- - -	22,685
* Bills payable on account of judicial remittances of the years 1812-13 and 1813-14	- - -	13,00,000
Revenue:		
Deposits of the Revenue Department	30,89,739	
Ditto - - - ditto - - - bearing interest	97,748	
Bills payable on account of remittances of the Revenue Department of 1797-98, 1801-2, and 1805-6 to 1813-14	- - -	13,69,717
Arrears of allowances on 30 April 1814, including pensions to Scindia, Sudars, &c.	- - -	16,00,000
Marine Department:		
Deposits of the Marine Pay-office	21,451	
10 per cent. deposit on account of outward pilotage	24,185	
Ditto - - - on account of wages	43,981	
Arrears of allowances on 30 April	- - -	1,76,653
Salt:		
Debts due on sundry accounts	- - -	3,00,248
Arrears, commission, &c.	- - -	1,67,665
Opium:		
Arrears of commission, &c.	- - -	1,23,224

MILITARY DEPARTMENT:		Items falling under the description of Debt Incurred in the Cash View.	Other Items, exclusive of such as have been rejected in the Home Adjustment.
Arrears due to the Army on 30 April 1814:		S. Rs.	S. Rs.
From the office of Paymaster to King's Troops	2,87,000	- - -	26,24,398
Ditto - of Artillery and Garrisons	7,62,740		
Ditto - deficiency ditto at Berhampore and Dinapore	1,22,355		
From Paymaster at Chunar	3,33,000		
Ditto - at Cawnpore	4,52,000		
Ditto - at Meerut	3,71,000		
Ditto - at Muttra	2,96,303		
Deposit for ordnance and military stores		2,87,122	
Off-reckoning Fund		- - -	22,34,880
Bills payable		- - -	15,19,773
Military Prize Fund		8,99,817	
Rohilla Donation of 1774 and 1794		9,947	
Unclaimed shares of ditto of 1774		47,841	
Unclaimed balances		- - -	4,76,220
	S. Rs	21,94,61,085	2,08,72,222

No. 2.—BENGAL.

ASSETS, 1814.

CIVIL DEPARTMENT:		Cash and Credits resulting from Advances of Cash which have not been stated as Charge.	Stores, Revenue Balances and other Claims not falling under the description of those in the first Column, exclusive of such as have been rejected in the Home Adjustment.
General:		S Rs.	S. Rs.
Treasury: Cash		51,25,630	
Bank of Bengal: Ditto, one hundred shares, the property of the Company		10,00,000	
Interest thereon, estimated at		- - -	33,333
Mint at Presidency: Cash		12,13,181	
Balance of Mr. Foster's bullion account	1,94,105		
Deduct, received from refiners, &c.	46,653	1,48,252	
Remittances on the way from Moorshedabad, Behar, &c.		1,44,019	
Mint at Benares - Cash		10,544	
Ditto at Furruckabad - ditto		9,284	
Governor-general - ditto		2,97,121	
Postmaster-general - ditto		54,900	
Resident at Delhi - ditto		11,56,751	
Resident at Vizier's Court - ditto		1,26,625	
Commissioners at Seerampore - ditto		398	
Commissary at Chinsurah - ditto		2,802	
Superintendent at Chundernagore, ditto		497	
Secretary to the College Council, ditto		3,891	
Company's attorney - ditto		10,000	
Debts:			
William Cowper		6,900	
Loan to justices of the peace		1,83,163	
Musters of coin		277	
Managers of the Rampore Jageer		3,014	
Loan to Syed Moorteza Khan		19,669	
His Highness the Nawaub Syed Zein Ood Deen Ali Khaun		7,808	
Rajah of Nepaul		95,550	
Loan to Vakeel of ditto		12,000	
Nawaub Nusseer Ool Moolk		34,985	
French Government		60,217	

(continued).

Appendix, No 9.

Statement of Debts and Assets in India, in 1814 and 1829.

CIVIL DEPARTMENT—*continued.*	Cash and Credits resulting from Advances of Cash which have not been stated as Charge.	Stores, Revenue Balances and other Claims, not falling under the description of those in the first Column, exclusive of such as have been rejected in the Home Adjustment.
	S.Rs.	*S.Rs.*
Stores:		
Stationery	- - -	21,900
Stores in the Dispensary	- - -	1,57,308
Judicial:		
Justices of the peace for the town of Calcutta - cash	14,507	
Court of Requests - ditto	350	
Mofussil - ditto	1,85,622	
Unadjusted Advances	- - -	9,84,071
Judicial Remittances of 1812-13, 1813-14	27,146	
Revenue:		
Cash	80,17,702	
Unadjusted Advances	- - -	12,36,220
Advances, on account of unadjusted Civil and Military disbursements, on 30th April 1806	- - -	2,27,147
Remittances of the Revenue Department of the year 1796-7, 1804-5, 1809-10, 1812-13, and 1813-14	5,10,263	
Revenues of the current year - Lower Provinces	- - -	14,55,721
— — Ceded ditto	- - -	13,73,224
— — Conquered ditto	- - -	17,98,841
Revenues of former years, deemed recoverable, Lower Provinces	- - -	1,17,195
— — Ceded ditto	- - -	5,96,492
— — Conquered ditto	- - -	3,79,285
Calary Rents of 1220 B. S. expected to be realized	- - -	75,000
Tuckavee-advances, deemed recoverable - Lower Provinces	- - -	17,000
— — Ceded ditto	- - -	5,95,331
— — Conquered ditto	- - -	2,17,008
Debts:		
Richard Ahmuty, late Collector of Allahabad	9,748	10,032
Rajah Kurrendernarain of Cooch Behar	16,500	
Customs, cash	1,76,473	
Salt - ditto	3,66,181	
Ditto, in store	- - -	22,00,034
Ditto, Debts, viz.:		
Advances for Bengal salt and charges	- - -	21,88,315
Ditto - Coast salt contractors	- - -	5,725
Outstanding balance	- - -	911
Due from purchasers of salt at the sales in March 1814	- - -	15,75,141
Opium, cash	72,092	
Ditto, store	- - -	16,606
Ditto, Debts, viz.:		
Due from purchasers of opium at sale in February last	- - -	5,87,876
Advances for Behar opium in 1813-14	- - -	4,71,342
Ditto - Benares ditto - ditto	- - -	89,918
Marine:		
Cash in hands of Marine Paymaster and Naval Storekeeper, on 30th April 1814	3,933	
In the Naval Store Warehouse	- - -	5,46,359
Stores sent without deposit, by order of the Governor-general, to captains of "Sea Otter," and "Nootka"	- - -	11,211
MILITARY DEPARTMENT:		
Cash in hands of Paymaster to Artillery and Garrisons	19,81,449	
Ditto - - - ditto - King's Troops		
Ditto - - Deputy Paymaster at Berhampore and Dinapore		
Ditto - - - - ditto - - Chunar		
Ditto - - - - ditto - - Cawnpore		
Ditto - - - - ditto - - Meerut		
Ditto - - - - ditto - - Muttra		
Ditto - - - - ditto - - and Extraordinary		
Ditto - - Major Weguelin, Commissary-general		

Appendix, No. 9.

Statement of Debts and Assets in India, in 1814 and 1829.

MILITARY DEPARTMENT—*continued.*	Cash and Credits resulting from Advances of Cash which have not been stated as Charge.	Stores, Revenue Balances and other Claims not falling under the description of those in the first Column, exclusive of such as have been rejected in the Home Adjustment.
Stores and Cattle:	*S.Rs.*	*S.Rs.*
Amount of elephants purchased	- - -	3,12,226
Ditto - camels	- - -	2,25,394
Ditto - horse and horse accoutrements	- - -	22,80,364
Ditto - bullocks	- - -	1,87,921
Board of Superintendence for improving the breed of cattle	- - -	19,33,900
Stores in the Arsenal and subordinates	- - -	40,00,000
Ditto, lent to country ships	- - -	2,21,606
Advance for stores	- - -	7,76,486
Depôt at Anoopshire	- - -	7,332
Debts:		
Contractors for clothing the army	- - -	8,30,480
Advances to individuals	- - -	21,939
Orphan Fund	66,517	
Army contractors	- - -	85,925
Stock Account - *S.Rs.* 4,90,48,080	2,11,75,961	2,78,72,119

No. 3.—BENGAL.

DEBTS, 1829.

CIVIL DEPARTMENT:	Items falling under the description of Debt Incurred in the Cash View	Other Items, exclusive of such as have been rejected in the Home Adjustment.
General:	*S Rs.*	*S.Rs.*
Six per Cent. Loan of 30th June 1822	7,47,11,200	
Ditto - - - from his Excellency the Vizier	56,39,089	
Ditto - - - renewed for a further term of seven years	6,68,292	
Five per Cent Loan of 31st March 1823	9,16,95,500	
Four per Cent. Loan, opened the 13th September 1824	12,31,100	
Five per Cent. Loan, opened the 19th May 1825	9,41,54,300	
Four per Cent. Loan, of 1828–29	9,42,200	
Interest thereon, estimated at	- - -	31,16,512
Treasury Notes, at 8 per cent.	4,61,600	
Interest thereon, estimated at	- - -	4,763
Treasury Notes, at 5 per cent.	5,97,300	
Interest thereon, estimated at	- - -	44,797
Treasury Notes, at 5 per cent. for two years	1,73,080	
Interest thereon, estimated at	- - -	1,356
Treasury Notes, at 5 per cent. for 18 months	1,91,100	
Interest thereon, estimated at	- - -	4,778
Treasury Notes, at 5 per cent. for six months	4,700	
Interest thereon, estimated at	- - -	117
Treasury Notes, at 2 ½ pice per cent. per diem	4,760	
Interest thereon, estimated at	- - -	473
Treasury Notes, at 2 pice per cent. per diem	13,08,600	
Interest thereon, estimated at	- - -	9,939
Bonds, notes, &c. ordered for payment, but not demanded	4,63,134	
Interest thereon, estimated at	- - -	40,543
Six per Cent. Loans ordered for payment, but not demanded	4,70,400	
Interest thereon, estimated at	- - -	14,112
Six per Cent Notes issued to the prize agents for captors of Java	3,22,016	
Her late Highness the Bhow Begum's Stipend Fund	55,98,435	
Loan from His Majesty the King of Oude - at 5 per cent.	1,55,39,650	
Ditto - Scindiah's Government - ditto	60,22,585	
Ditto - Rajah Kurm Sing, of Puttialla - ditto	19,13,750	

(continued).

Appendix, No. 9.

Statement of Debts and Assets in India, in 1814 and 1829.

Civil Department—*continued.*	Items falling under the description of Debt Incurred in the Cash View.	Other Items, exclusive of such as have been rejected in the Home Adjustment.
General:	S. Rs.	S. Rs.
Loan from Luchmeechand and Manneeram - - at 5 per cent.	11,48,250	
Ditto - Rajah of Nagpore - - - - - - ditto -	5,24,000	
Ditto - W. A. Brooke, as Agent to the Governor-General - - - - - - - - - ditto -	2,44,003	
Ditto - Nowab Ahmed Buksh Khan - - - - ditto -	2,39,219	
Ditto - Rajah Kallishunker Ghosaub - - - ditto -	45,930	
Ditto - Moulory Mooneer Ally - - - - ditto -	38,275	
Ditto - Mobaruck Ool Nissa Begum - - at 4 per cent.	16,267	
Interest thereon, estimated at - - - - - - - - -	- - -	6,33,213
Loan at 10 per cent., transferred from Fort Marlbro' - - - -	18,505	
Interest thereon, estimated at - - - - - - - -	- -	925
Bhurtpore captured property - - - - - - - - -	7,77,229	
Deccan Prize Fund - - - - - Interest at 5 per cent. from 1st February 1828 Trustees of the Deccan Prize Booty - - Interest at 5 per cent. from 1st February 1828 } as made up in England - -	21,28,115	
Bills payable on account of the other Presidencies - - -	- - -	8,49,995
Deposits of the General Department - - - - - - -	8,91,743	
Ditto - Supreme Court - - - - - - - -	1,010	
Ditto - Mayor's Court - - - - - - - -	90,457	
Ditto - Lower Orphan School - - - - - - -	9,832	
Ditto - Lucnow Treasury - - - - - - - -	548	
Mint certificates, outstanding - - - - - - - - -	- - -	4,16,057
Due to the Mysore Princes - - - - - - - - -	- - -	19,88,669
Ditto - Civil Fund - - - - - - - - -	48,394	
Ditto - Managers and Trustees of the Civil Fund - - -	1,177	
Ditto - Civil Service Annuity Fund - - - - - -	30,25,332	
Ditto - Bengal Military Fund - - - - - - -	3,751	
Ditto - Military Orphan Fund - - - - - - -	59,166	
Ditto - Bencoolen ditto - - - - - - - -	6,049	
Ditto - Nizamut Stipend ditto - - - - - - -	3,24,126	
Ditto - Syed Moortez at Khan - - - - - - -	2,400	
Ditto - William Fitzmaurice - - - - - - - -	2,368	
Assistant in charge of the stationery - - - - - - -	2,026	
Collector of stamps - - - - - - - - - -	1,967	
Construction of a new road from Cossipore to Dum Dum - -	- - -	40,000
Due to Scindiah's auxiliary horse - - - - - - -	65,098	
Arrears of allowances - - - - - - - - - - -	- - -	20,00,000
Judicial:		
Deposits in the different Courts, belonging to individuals - -	52,27,852	
Bills payable on account of remittances - - - - - -	- - -	3,84,873
Arrears of allowances, including unadjusted advances - - -	- - -	28,13,709
Revenue:		
Deposits of the Revenue Department - - - - - - -	87,12,591	
Ditto - - of - ditto - - - bearing interest - - -	3,021	
Bills payable on account of remittances of the Years 1806–7 to 1828–29 - - - - - - - - - - - - -	- - -	18,99,998
Arrears of allowances, including pensions payable to Scindiah, &c., and unadjusted advances - - - - - - - - - -	- - -	65,83,000
Debts:		
Rajah Hurrendernarain, of Cooch Behar - - - - - -	500	
— Burrodakanth Roy, of Jessore - - - - - - -	16,500	
Customs:		
Deposits of the Revenue Department - - - - - - -	1,82,197	
Bills payable on account of remittances - - - - - -	- - -	63,149
Arrears of allowances, &c. - - - - - - - - -	- - -	1,92,000
Revenue:		
Salt, due on sundry accounts - - - - - - - - -	- - -	1,97,566
Arrears of allowances, commission, &c. - - - - - - -	- - -	2,21,217
Opium, arrears of allowances, commission, &c. - - - - -	- - -	1,55,486

CIVIL DEPARTMENT—*continued.*	Items falling under the description of Debt Incurred in the Cash View.	Other Items exclusive of such as have been rejected in the Home Adjustment.
Marine:	*S. Rs.*	*S. Rs.*
Deposits in the Marine Pay Office	6,451	
Ditto - - Registry Office	1,07,036	
Ditto on account of wages	65,229	
Ditto at 10 per cent. on account of pilotage	70,356	
Marine Pension Fund	1,13,106	
Arrears of allowances, &c.	- - -	1,11,557
MILITARY DEPARTMENT:		
Arrears due the Army from Paymaster to King's Troops	- - -	2,23,000
Ditto - - - - - - - ditto - Artillery and Garrisons	- - -	8,09,440
Ditto - - - - - - Deputy Paymaster at Benares	- - -	5,02,400
Ditto - - - - - - - - - ditto - - Cawnpore	- - -	5,40,646
Ditto - - - - - - - - - ditto - - Dinapore	- - -	2,50,900
Ditto - - - - - - - - - ditto - - Meerut	- - -	5,00,648
Ditto - - - - - - - - - ditto - - Muttra	- - -	3,89,265
Ditto - - - - - - - - - ditto - - Rajpootana	- - -	3,36,445
Unadjusted advances	- - -	73,24,039
Off-reckoning Funds	- - -	30,86,408
General Off-reckoning Fund of the three Presidencies	- - -	17,862
Bills payable	- - -	14,19,427
Cash deposits of Ordnance and Military Stores	2,42,841	
Unclaimed balances	- - -	5,55,098
Rohilla Donations of 1774 and 1794	9,946	
Unclaimed shares of Rohilla Donation of 1774	47,841	
Prize Funds	3,47,237	
Sinking Fund	2,39,96,763	
S. Rs.	*35,09,77,435	*3,77,44,082

* Amount per Account of Stock per Computation for 1829, India and England, (Appendix, No. 18.) *S.Rs.*	39,03,07,152
Difference arising from the Total Balance in favour of the Deccan Prize Fund being included in the Stock Account, whereas in this Statement the sum charged on the Revenues only is included	15,85,635
S.Rs.	38,87,21,517

No. 4.—BENGAL.

ASSETS, 1829.

CIVIL DEPARTMENT:	Cash and Credits resulting from Advances of Cash which have not been stated as Charge.	Stores, Revenue Balances and other Claims, not falling under the description of those in the first Column, exclusive of such as have been rejected in the Home Adjustment.
General:		
Treasury:	*S. Rs.*	*S. Rs.*
Cash	30,62,040	
Bank of Bengal:		
One hundred shares, property of the Company	10,00,000	
Interest thereon, estimated at	- - -	47,917
Mint at the Presidency:		
Cash	11,80,641	
Mint at Benares:		
Cash	56,522	
Unadjusted advances	- - -	9,695
Remittances from Presidency, Mint not credited	6,88,983	
Mint at Saugore:		
Cash	1,13,422	
Unadjusted advances	- - -	2,840

(*continued*)

Appendix, No. 9.

Statement of Debts and Assets in India, in 1814 and 1829.

Civil Department—*continued.*	Cash and Credits resulting from Advances of Cash which have not been stated as Charge.	Stores, Revenue Balances and other Claims, not falling under the description of those in the first Column, exclusive of such as have been rejected in the Home Adjustment.
	S. Rs.	*S. Rs.*
Governor-general:		
Cash	17,93,912	
Unadjusted advances	- - -	11,39,471
Postmaster-general:		
Cash	23,629	
Unadjusted advances	- - -	22,754
General:		
Resident at Lucnow:		
Cash	10,87,886	
Unadjusted advances	- - -	18,933
Secretary at the College Council:		
Cash	1,353	
Unadjusted advances	- - -	3,000
Company's Attorney:		
Cash	10,000	
Collector of Stamps:		
Cash	5,796	
Debts:		
Loan to writers attached to the College	3,01,987	
Loan to Nowab Mehendee Qoolee Khan	7,500	
Musters of coin	1,829	
Committee for improving the town of Calcutta	7,01,062	
Manager of the Rampore Jagheer	4,071	
Pensioners of the Netherlands Government	17,020	
Court of Wards	7,824	
Bhurtpore Government	- - -	16,78,818
Interest thereon, estimated at	- - -	2,00,000
Stores:		
Stationery	- - -	91,364
Stores in the Dispensary	- - -	1,20,000
Judicial.		
Cash	11,684	
Court of Requests:		
Cash	1,276	
Mofussil		
Cash	1,86,293	
Unadjusted advances	- - -	14,13,709
Judicial remittances	5,06,769	
Revenue:		
Cash	1,39,01,461	
Unadjusted advances	- - -	44,83,954
Remittances	27,24,619	
Revenues of the current year, Lower Provinces	- - -	33,55,944
Ditto - - - - - - Western ditto	- - -	38,97,616
Ditto of former years deemed recoverable, Lower Provinces	- - -	3,71,512
Ditto - - - - - ditto - - - - Western ditto	- - -	2,74,037
Tuckavee	- - -	16,65,142
Debt, Richard Ahmuty, late collector of Allahabad	9,748	
Customs:		
Cash	68,684	
Unadjusted advances	- - -	36,169
Remittances	1,27,346	
Salt:		
Cash	2,74,262	
Unadjusted advances	- - -	4,91,928
In store	- - -	26,33,159
Debts	- - -	62,60,721
Opium:		
Cash	3,11,393	
Unadjusted advances	- - -	12,52,656
In store	- - -	1,09,256
Debts	- - -	71,92,197

II.
FINANCE.

Appendix, No. 9.

Statement of Debts and Assets in India, in 1814 and 1829.

Civil Department—*continued*.	Cash and Credits resulting from Advances of Cash which have not been stated as Charge.	Stores, Revenue Balances and other Claims not falling under the description of those in the first Column, exclusive of such as have been rejected in the Home Adjustment.
	S. Rs.	*S. Rs.*
Marine:		
Cash - - - - - - - - - - - -	2,695	
Unadjusted advances - - - - - - - - - -	- - -	24,88,325
Stores in the naval store warehouse - - - - - - - -	- - -	7,74,492
Ditto lent without deposit to "Sea Otter" and "Nootka" - -	- - -	11,211
MILITARY DEPARTMENT:		
Cash in hands of Paymaster to King's Troops - - - -	2,847	
Ditto - - ditto - - Artillery and Garrisons - - -	89,609	
Ditto - - ditto - at Benares - - - - -	37,083	
Ditto - - ditto - - Cawnpore - - - - -	4,009	
Ditto - - ditto - - Dinapore - - - - -	4,264	
Ditto - - ditto - - Meerut - - - - -	9,713	
Ditto - - ditto - - Muttra - - - - -	15,109	
Ditto - - ditto - - Rajpootana - - - - -	2,66,013	
Ditto - - officer in charge of military chest in Mhow - -	48,606	
Ditto - - superintendents of stud at Buxar - - -	29,442	
Ditto - - supervisor of Hissar establishment - - -	32,654	
Ditto - - commissariat - - - - - - -	4,50,838	
Unadjusted advances - - - - - - - - - -	- - -	34,72,306
Stores and Cattle:		
Elephants - - - - - - - - - - - -	- - -	5,00,694
Camels - - - - - - - - - - - -	- - -	16,66,774
Bullocks - - - - - - - - - - - -	- - -	3,64,362
Horses - - - - - - - - - - - -	- - -	78,10,405
Mules - - - - - - - - - - - -	- - -	69,282
Board of Superintendence - - - - - - - -	- - -	83,40,944
Clothing Board - - - - - - - - - -	- - -	19,389
Stores in Arsenal and Subordinates - - - - - -	- - -	40,09,000
Ditto lent to country ships - - - - - - -	- - -	1,70,848
Debts:		
Advances to individuals - - - - - - - -	- - -	61,75,447
S. Rs.	2,91,81,894	7,26,37,271

No. 5.—FORT ST. GEORGE.

DEBTS, 1814.

GENERAL DEPARTMENT.	Items falling under the description of Debt Incurred in the Cash View.	Other Items, exclusive of such as have been rejected in the Home Adjustment.
	Pags.	*Pags.*
8 per Cent. Perpetual Loans - - - - - - - -	44,000	
6 per Cent. Old Bonds and Certificates outstanding - - - -	40,568	
6 per Cent. Perpetual Loans - - - - - - -	29,894	
6 per Cent. Promissory Notes, on account of native servants proceeding to England - - - - - - - -	12,750	
Funds appropriated to objects of public and private charities, retained at interest - - - - - - - - - -	2,80,103	
Amount of sundry Loans advertised for discharge, not yet paid off, the interest on which has ceased from their respective dates of notification for discharge - - - - - - - -	99,714	
Interest on the above debts, estimated to 30th April 1814 - -	- - -	6,330

(*continued*)

Appendix, No. 9.

Statement of Debts and Assets in India, in 1814 and 1829.

GENERAL DEPARTMENT—*continued.*

		Items falling under the description of Debt Incurred in the Cash view.	Other Items, exclusive of such as have been rejected in the Home Adjustment.
		Pags.	*Pags.*
Deposit on account the Supreme Court		46,736	
Ditto - - - the estate of military persons deceased		19,558	
Ditto - - - claims of individuals upon their Highnesses the late Nabobs of the Carnatic		29,11,117	
Ditto by Messrs. G. Ricketts and John Shaw, as trustees of Miss Juliana Salmon		600	
Balance due to the Government Bank		5,53,733	
Ditto - - - Civil Fund		19,043	
Ditto - - - Native Servants' Pension Fund		1,35,303	
Ditto - - - Military Fund		9,195	
Ditto - - - Medical Fund		15,999	
Ditto - - - Madras Infirmary		12,698	
Deposit made by Lieutenant-colonel Hastings Fraser, on account of Seringapatam prize agents		47,596	
Ditto - - on account of the Travancore ditto		34,038	
Ditto - - by the Military Board on account unadjusted claims of Bullock owners connected with agency of late Capt. Mackay		180	
Ditto - - on account the Creditors of Mondaree Ud Dowlah, Masulipatam Nabob		890	
Ditto - - ditto - estate of late Dr. Alexander Maconochie		14,895	
Ditto - - ditto - - - Admiral Drury		2,393	
Ditto - - transferred from Commercial Department		8,431	
Old 12 per Cent. Bonds undischarged, on which Interest ceased in 1792		307	
Old 8 per Cent. ditto - - - - ditto - - - ditto - 1793		22,940	
12 and 8 per Cent. Bonds, and 6 per cent. Hoghill Certificates ditto, at different periods		22,997	
Notes issued at Cuddalore during a former war, outstanding		980	
Treasury Bills outstanding		200	
Balance due the Government of Mysore		1,09,247	
Revenue:			
Deposits at the Presidency and Subordinates		1,47,781	
Zemindary pensions and charitable allowances		- - -	25,995
MILITARY DEPARTMENT:			
Due for Off-reckonings of 1809 to 1812		- - -	4,78,218
	Pags.		
Bazar Fund for 1807-8	23,622		
Deduct,			
Payments on account of claims	2,168		
		- - -	21,454
Military operations in Travancore and Cochin, balance remaining to be disbursed of the amount charged to those Governments on the other side		- - -	31,806
Balance due the Paymaster in Mysore		7,201	
	Pags.	*46,51,087	*5,63,803

* Amount per Account of Stock per Computation for 1814, India and England, (Appendix, No. 17.)	*Pags.*	58,89,893
Adjustment in Account of Carnatic Deposite		6,75,003
	Pags.	52,14,890

Appendix, No. 9.

Statement of Debts and Assets in India, in 1814 and 1829.

No. 6.—FORT ST. GEORGE.

ASSETS, 1814.

GENERAL DEPARTMENT:	Cash and Credits resulting from Advances of Cash which have not been stated as Charge.	Stores, Revenue Balances and other Claims, not falling under the description of those in the first Column, exclusive of such as have been rejected in the Home Adjustment.
	Pags.	*Pags.*
Treasury - - - - - Cash - - - - - -	2,31,694	
Mint - - - - - - ditto - - - - - -	3,73,610	
Postmaster general - - ditto - - - - - -	491	
Resident at Hydrabad - - ditto - - - - - -	5,40,674	
Ditto - Mysore - - ditto - - - - - -	6,159	
Ditto - Tanjore - - ditto - - - - - -	938	
Ditto - Travancore, - - ditto - - - - - -	39,878	
Paymaster of Stipends at Vellore, ditto - - - - - -	10,628	
Masulipatam General Treasury - ditto - - - - - -	4,06,267	
Commission at Tranquebar - - ditto - - - - - -	1,980	
Pix Box Cash - - - - - - - - - - - -	454	
Remittances *in transitu*, &c. on 30 April - - - - - -	7,78,430	
Debts not bearing Interest:		
Due by Rajah of Cochin, on account the Military Expenses of 1808-9	- - -	1,50,873
Ditto from late Rajah Mohiput Ram - - - - - -	28,571	
Advances to officers and servants of his Highness Nabob Omdut Ool Omrah, to be adjusted on settlement of the Carnatic Debts - -	1,39,812	
Bunjaries with the Hydrabad Subsidiary Force - - - - -	- - -	6,522
Deposit on account filing the Bill of Interpleader in late Recorder's Court, against Sunwoo Chinna, Kistnannah Chitty and others -	15,828	
Stores and Grain:		
Medicines, &c. in the Dispensary at Madras and the Subordinates, 30 April 1814 - - - - - - - - - - - -	- - -	28,363
Revenue:		
Cash - - - - - - - - - - - - - -	32,22,953	
Revenue balances - - - - - - - - - - - - -	- - -	36,22,584
Tuckavy advances - - - - - - - - - - - - -	- - -	2,39,586
Debts, viz.:		
Pensions to late Zemindar of Kemidy and Juggernaut, Deo, &c. at Masulipatam - - - - - - - - - - - -	22,788	
Due from Mr. Casanew, on account of Paddy, sold at Nagore -	- - -	630
Ditto - late J. A. Ram, Collector in the Guntoor Circars, on account of Grain at Moosapilly - - - - - -	- - -	10,923
Ditto - Mr. A. Gregory, late Collector late 5th Division of Masulipatam - - - - - - - - - - -	23	
Zemindars for Rozinahs - - - - - - - - - -	5,661	
Mr. Alexander Macleod (now Hume) late Collector in Trivady Soubah - - - - - - - - - - - - -	3,548	
Plantations - - - - - - - - - - - - - -	- - -	42,639
Cokulapooly Juggernautrauze, Zemindar of Poleveram, &c. for amount lent him - - - - - - - - - - -	17,490	
Salt Debts:		
Due for advances on account Manufacture of Salt and Salt Revenue rented - - - - - - - - - - - - -	- - -	47,156
Customs:		
Cash - - - - - - - - - - - - - -	28,251	
Due on account Customs, rented - - - - - - - -	- - -	6,245
Grain:		
Amount in store - - - - - - - - - - -	- - -	18,651

(continued)

II.
FINANCE.

Appendix, No. 9.

Statement of Debts and Assets in India, in 1814 and 1829.

MILITARY DEPARTMENT:	Cash and Credits resulting from Advances of Cash which have not been stated as Charge.	Stores, Revenue Balances and other Claims not falling under the description of those in the first Column, exclusive of such as have been rejected in the Home Adjustment.
	Pags.	*Pags.*
Balances in hands of Paymasters - - - - - - - - -	8,00,770	
Cattle and Stores:		
Horses - - - - - - - - - - - - - Elephants - - - - - - - - - - - - Camels - - - - - - - - - - - - - Bullocks - - - - - - - - - - - - -	- - -	7,99,149
Stores in Arsenal at Fort St. George and subordinate Magazines, on 31st January 1813 - - - - - - - - -	- - -	21,61,233
Provision stores and grain in ditto - - - ditto - - -	- - -	2,11,625
Marine Department:		
Cash - - - - - - - - - - - - - -	2,153	
Pags.	*66,79,051	*73,46,179

* Amount per Account of Stock per Computation for 1814, India and England, (Appendix, No. 17.) - - - - - - - - - - *Pags.*		1,77,20,156
Deduct, Balances due from Nabob of the Carnatic and Rajah of Tanjore, written off on the Company assuming the Government of those countries respectively - - - - - - - - *Pags.*	34,60,178	
Adjustment in value of Military Stores - - - - - -	2,34,748	
		36,94,926
Pags.		1,40,25,230

No. 7.—FORT ST. GEORGE.

DEBTS, 1829.

GENERAL DEPARTMENT.	Items falling under the description of Debt Incurred in the Cash View.	Other Items, exclusive of such as have been rejected in the Home Adjustment
Bonded Debts bearing Interest:	*M Rs.*	*M.Rs.*
Permanent Loans - - - - - - - - - - -	2,62,131	
Funds of Charitable Institutions retained at interest - - - -	24,500	
6 per Cent. Notes, issued under advertisement of 1st May 1811 -	9,08,611	
5 - ditto - in liquidation of Debts of late Newaub of the Carnatic	55,000	
4 - ditto - on account Petty Claims on Carnatic Fund - -	3,15,500	
Mint Bullion Certificates - - - - - - - -	1,13,148	
Bonded Debts not bearing Interest:		
Bonds, Notes, &c. advertised for payment, but not demanded - -	4,03,940	
Open Accounts bearing Interest:		
Balance due the Carnatic Fund (Home View) - - - -	1,99,93,073	
Ditto - - Government Bank - - - - - - -	5,68,575	
Ditto - - Civil Annuity Fund, to 30th April 1825 - -	11,91,356	
Ditto - - - - ditto - - from - ditto - - -	12,30,248	
Ditto - - Civil Fund Charity Branch - - - - - -	5,35,865	
Ditto - - Medical Fund - - - - - - - -	7,86,049	
Ditto - - Military Fund - - - - - - - -	15,30,644	
Ditto - - Madras Infirmary - - - - - - -	57,996	
Deposits on account the Estates of Military Persons deceased - -	1,32,136	
Ditto - - - Native Servants proceeding with individuals to England - - - - - - - -	38,378	
Ditto - - - the Estate of the late Pegoes Petrus - -	1,260	
Ditto - - - by Messrs. G. Ricketts and John Shaw, as trustees of Miss Juliana Salmon - - - -	2,100	
Ditto - connected with the Pondicherry P. Money in 1793 -	8	
Endowment by Collah Singanah Chitty, for 4 Choultries for Travellers	41,770	
Advance to Prince Azeem Jah Bahader, on account the Debts of the late Newaub, repayable by instalments from the Newaub's one-fifth share of the Revenue of the Carnatic - - - - - -	1,812	

GENERAL DEPARTMENT—*continued.*

	Items falling under the description of Debt Incurred in the Cash View	Other Items, exclusive of such as have been rejected in the Home Adjustment.
Debts not bearing Interest:	*M.Rs.*	*M.Rs.*
Deposits	2,291	
Deposit made by C. Smith, Esq. administrator to Estate of late Dr. Alexander Maconochie	52,133	
Ditto - on account claims of subjects of Travancore, for Captures made by His Majesty's Ships of War during disturbances in that country in 1809–10	47,787	
Ditto - on account Major Grand, C.E. V.B.	28,011	
Ditto - made by Major-general (then Captain) Sir J. Malcolm in the Hydrabad Treasury, on account Bunjarries with the Hydrabad Subsidiary Force*	18,665	
Ditto - on account unclaimed Goods, per "Windham," from Calcutta	6,454	
Ditto - for redeeming the Bonds issued by Government on account the Zemindar of Vizagapatam	5,200	
Ditto - made by Peter Paget, Esq. executor to Estate of late Admiral Drury	4,595	
Ditto - on account Estate of Mr. J. Fullerton	1,115	
Ditto - - - - Creditors of Moubarac ud Dowlah, Nabob Masulipatam	2,635	
Ditto - Lieutenant T. C. Cutliffe, 3d N. V. B.	930	
Ditto - Bazar Fund, due to the officers formerly commanding stations in Mysore	337	
Ditto - made by purser of H. C. Ship "Streatham"	173	
Ditto - on account Penny Postage on Soldiers' Letters	126	
Ditto - by sale of the Property of Mr. J. P. Scott, deceased	60	
Ditto - on account the Supreme Court	2,78,854	
Ditto - - - - Ava Donation Batta, due absentees	5,805	
Charles Harris, Esq. late Collector of Manargoody Soobah	5,239	
Francis Savage, Esq. Collector of Sea Customs at Vizagapatam	1,388	
James Hepburn, Esq. late Collector of Tinnevelly	56	
Private European Creditors of the Rajah of Tanjore	- - -	10,38,674
Military operations in Travancore and Cochin	1,07,222	
Bazar Fund for 1807–8	75,089	
Unclaimed Prize Money due His Majesty's Troops	9,605	
Rajah of Tanjore	2,27,432	
Royapooram Church Fees	3,332	
Contractors' Fees	1,958	
Revenue Department:		
Deposits at the Presidency and in the Subordinate Treasuries	33,91,822	
Zemindary Pensions and Charitable Allowances	- - -	90,981
MILITARY DEPARTMENT:		
Unadjusted Accounts:		
Balance in favour of Captain Anderson, late superintending Engineer in Northern Division of the Army	- - -	150
Ditto - - - Captain Cotgrave - ditto - ditto	- - -	30
Ditto - - - Ensign Grant - - ditto at the Presidency	- - -	175
Ditto - - - Captain Grant - - ditto in Travancore and Tinnevelly	- - -	944
Ditto - - - Lieutenant C. E. Faber, acting superintending Engineer in Malabar and Canara	- - -	18
Ditto - - - the Paymaster at Vellore and Poonamallee and Commissary-general, to 30th April 1823	- - -	466
Ditto - - - Capt. Tabois, Postmaster in Southern Mahratta Provinces	- - -	27
Ditto - - - Major W. Ormsby, Superintendent of Police	- - -	9,430
Ditto - - - Individuals, for deposits made by them	- - -	1,13,033
Ditto - - - Individuals	- - -	507
Accounts of Money borrowed	- - -	23,061
Accounts to Officers at Java	- - -	513
Bills outstanding to be paid	- - -	3,77,278
Ditto - ditto 1825–26 to 1828–29	- - -	27,93,786
M.Rs.	*3,24,72,394	*44,49,073

* Amount per Account of Stock per Computation for 1829, India and England, (Appendix, No. 18.) *Rs.*		3,77,97,067
Adjustment on account of Off-reckonings paid in England *Rs.*	9,44,175	
Deduct, Correction in amount of Balance in favour of Madras Government Bank	68,575	
		8,75,600
Rs		3,69,21,467

Appendix, No. 9.

Statement of Debts and Assets in India, in 1814 and 1829.

No. 8.—FORT ST. GEORGE.

ASSETS, 1829.

GENERAL DEPARTMENT:	Cash and Credits resulting from Advances of Cash which have not been stated as Charge.	Stores, Revenue Balances and other Claims, not falling under the description of those in the first Column, exclusive of such as have been rejected in the Home Adjustment.
	M.Rs.	*M.Rs.*
General Treasury: Cash	54,58,335	
Pix Box - - - ditto	1,321	
Mint - - - - ditto	17,398	
Postmaster-general - - Cash	2,046	
Superintendent of Stationery, ditto	1,826	
Boat Paymaster - - - ditto	6,236	
Superintendent of Public Roads in Assessment Department, ditto	13,078	
Superintendent of Public Roads: Cash	3,490	
Inspector of Streets and Roads, ditto	825	
Subordinate Treasuries - - ditto	15,13,761	
Remittances from Mint to General Treasury	4,40,698	
Ditto - - Collector in charge of Masulipatam General Treasury	6,00,000	
Ditto - - Principal Collector of Coimbatore	6,61,360	
Ditto - - Collector of Chingleput	1,80,000	
Ditto - - - - - Salem	5,00,000	
Ditto - - - - - Trichinopoly	1,30,000	
Debts not bearing Interest:		
Advances to the officers and servants of his Highness the late Newaub Omdul Ul Umrah	5,37,879	
Advance to his Highness Prince Azeem Jah Bahader Naib-i-Mookshar	10,47,716	
Advance to E. Daorgaprasaud Naidoo, minor Zemindar of Dararacottah, recoverable from the surplus of his zemindary	81,800	
Advance to Narrasimmah Opparow, recoverable from the estate of his nephew, the minor Zemindar of Noozeed	64,800	
Advance to Narrain Daverkarry, Jaghardeer of Somaskee Naid, recoverable	14,843	
Advance to estate of late C. Soobernady Row, Zemindar of Ramacottah and Goodvadah, Purganah in the zillah of Masulipatam, recoverable	3,414	
Advance to Kamantarso, Rajah of Combla, recoverable	3,632	
Advance to Veerabadrauze of Vizagapatam, to be recovered from Zemindar of Meeringhee	683	
Advance on account of the Post Office Department	231	
Advance to Secretary to the Revenue Board, for transmission of Malabar Ravanah	200	
Ditto - Mr. J. Lushington, Private Secretary to the Governor	10,000	
Ditto - Right hon. Thos. Robinson, Archdeacon of Madras	5,000	
Ditto - on account Government Lotteries, repayable	6,52,916	
Ditto - - ditto - Military Male Orphan Asylum, repayable	23,500	
Ditto - to Mr. J. Boutflower, repayable by trustees of Civil Fund	9,190	
Account Presents remaining in Import Warehouse	- - -	3,859
Ditto Supplies of Stationery, issued on credits	- - -	84
Captain D. Sim, Civil Architect	1,250	
Mr. J. Law	28,317	
Mr. J. M. Heath, late Contractor for supply of Saltpetre	10,000	
Mr. W. Hawkins, late Collector of Masulipatam	5,596	
Mr. W. Bannister, Mintmaster's Assayer	217	
Mr. Thos. Teed, Solicitor to the Honourable Company	7,000	
Mr. D. Neale - - - ditto - - - ditto	3,500	

GENERAL DEPARTMENT—*continued*.		Cash and Credits resulting from Advances of Cash which have not been stated as Charge.	Stores, Revenue Balances and other Claims, not falling under the description of those in the first Column, exclusive of such as have been rejected in the Home Adjustment.
		M.Rs.	*M.Rs.*
Deposit made on Telinga Bill of Interpleader in late Recorder's Court against Suncoo Chinna, Kistnamah Chitty and others - -		55,399	
Claims of the Honourable Company against Carnatic Fund - -		53,164	
Town Assessment - - - - - - - - - -		77,101	
Assay-office - - - - - - - - - - -		628	
Government of Ceylon - - - - - - - - -		38,417	
Ditto - - Mysore - - - - - - - -		2,34,072	
Mysore Pensions, repayable by that Government - - - -		45,327	
Netherlands Government Pensions, repayable - - - -		9,931	
Stores:			
Stationery remaining with the Superintendent - - - -		- - -	1,80,748
Marine Stores remaining in charge of Master Attendant - -		- - -	1,67,306
Ditto - - at Masulipatam - - - - - - - -		- - -	7,476
Collector of Customs at Callicut in charge of Stationery - -		- - -	6,631
REVENUE DEPARTMENT:			
Cash in Treasuries of the several Collectorates - - - -		1,04,52,520	
Revenue of 1828–29, recoverable in subsequent years - - -		- - -	29,46,754
Arrears of former years - - - - - - - - - -		- - -	87,14,102
Tuckavy advances - - - - - - - - - -		- - -	12,29,601
Due from Mr. Alex. Macleod (now Hume) collector in Trevady Soobah - - - - - - - - -		12,417	
Ditto - - Government Plantations - - - - - - -		- - -	2,89,879
MILITARY DEPARTMENT: - - - -		- -	
Cash in the Treasuries of the several Paymasters - - - -		8,97,038	
Commissary-general - - - - - - - - -		1,33,272	
Agent for supplies of Broad Cloth to the officers of the Army -		264	
Superintendent of Family Payments - - - - -	89,548		
Deduct, Balance due to late Superintendent of Family Payments - - - - - - - - -	75,101		
		14,447	
Cattle and Stores:			
Horses, &c. 30th April 1829 - - - - - - - -		- - -	31,02,749
Elephants, camels and bullocks - - - - - - - -		- - -	6,47,345
Stores in the Arsenal of Fort St. George and the subordinate magazines, including Engineers' Stores, on 31st January 1829 -		- - -	1,62,39,651
Provision, Stores and Grain at the Presidency and Out-stations, under charge of the Commissariat, on ditto - - - - -		- - -	11,48,753
Medicines, Surgical Instruments, and Utensils at the Dispensary at Madras and Subordinates, ditto - - - - - - -		- - -	3,51,419
Agent for supplies of Broad Cloth to officers of the Army - -		- - -	36,762
Agent for Army clothing - - - - - - - - - -		- - -	6,27,447
Unadjusted Accounts - - - - - - - - - -		- - -	37,58,895
	M.Rs.	*2,40,66,055	*3,94,59,461

* Amount per Account of Stock per Computation for 1829, India and England, (Appendix, No. 18.) - - - - - - - - - - *Rs.*		5,99,13,338
Add, Value of Ordnance and Military Stores in use, included under head of Dead Stock - - - - - - - - *Rs.*	30,74,299	
Advances to Officers and Servants of the late Nabobs of the Carnatic - - - - - - - - - - - -	5,37,879	
		36,12,178
	Rs.	6,35,25,516

No. 9.—BOMBAY.

DEBTS, 1814.

CIVIL DEPARTMENT:	Items falling under the description of Debt Incurred in the Cash View.	Other Items, exclusive of such as have been rejected in the Home Adjustment.
General:		
Debts bearing 6 per Cent. Interest:	*B.Rs.*	*B.Rs.*
General Register of 6 per Cent. Promissory Notes - - -	22,47,100	
Bombay Civil Fund - - - - - - - - - -	1,79,994	
Accountant-general to Court of Recorder - - - - -	2,40,172	
Register to the Recorder's Court, for Assets of the Estates of deceased persons in course of administration - - - - - - -	2,93,032	
Deposits on account Mint Security - - - - - -	50,000	
Ditto Native Servants going with Passengers to England - -	54,875	
Purvoes Fund - - - - - - - - - - -	44,110	
Demands not bearing Interest:		
Promissory Notes of 6 per Cent. Loan, advertized for payment, but not demanded - - - - - - - - - -	1,500	
8 per Cent. Loan - - - - - - - - ditto - - -	10,034	
10 – Decennial ditto - - - - - - - -	3,000	
12 – Loan - - - - - - - - - - -	5,676	
9 – ditto - - - - - - - - - - -	10,363	
Treasury Bills - - - - - - - - - - -	6,900	
Deposits on account Estates of deceased Military Officers - -	15,440	
9 per Cent. Old Bonds, advertized for payment, but not demanded	1,05,045	
Bombay Hospital - - - - - - - - - - -	1,000	
Agent of Captors of Broach and Coolies - - - - - -	7,666	
Account Deposits (Old) - - - - - - - - -	33,449	
Captors of Fort Augustus - - - - - - - - -	13,631	
Prize Agents for the Captors of Broach - - - - - -	8,170	
Captors of Mahi - - - - - - - - - -	19,153	
Ditto - Rice-boats near Tellicherry - - - - - - -	11,013	
Bussorah, due Sundries (as per List) - - - - - - -	47,177	
Arrears - - - - - - - - - - - - -	- - -	1,02,617
Revenue Arrears - - - - - - - - - -	31,426	54,304
Judicial ditto - - - - - - - - - - - -	- - -	35,891
Marine ditto - - - - - - - - - - - -	- - -	5,17,181
Military ditto - - - - - - - - - - - -	- - -	5,99,506
– Debts - - - - - - - - - - - -	- - -	7,67,938
B.Rs.	34,39,926	20,77,437

Appendix, No. 9.

Statement of Debts and Assets in India, in 1814 and 1829.

No. 10.—BOMBAY.

ASSETS, 1814.

CIVIL DEPARTMENT:	Cash and Credits resulting from Advances of Cash which have not been stated as Charge.	Stores. Revenue Balances and other Claims, not falling under the description of those in the first Column, exclusive of such as have been rejected in the Home Adjustment.
General:		
Presidency:	*B.Rs.*	*B.Rs.*
Treasury - - - Cash	25,67,740	
Postmaster-general ditto	3,347	
Civil Paymaster - ditto	31,488	
Mints - - - - ditto	10,000	
Subordinates - - ditto	4,95,824	
Good Debts:		
Rajah of Collapoor	90,388	
Gungagee Bhicajee	1,665	
Samuel Ince	38,655	
Bussorah	9,693	
Surat	1,604	
Guzerat	7,789	
Revenue:		
Presidency and Subordinates:		
Cash	9,35,325	
Deemed recoverable, 1812–13	- - -	11,696
Account, 1810-11	- - -	15,343
Ditto 1811–12	- - -	857
Ditto former years	- - -	1,099
Ditto current year	- - -	5,72,038
Debts	- - -	6,706
Tuckavy, or Advances	204	
Grain, &c	- - -	12,119
Customs:		
Cash	804	
Customs outstanding	- - -	7,342
Judicial:		
Cash	12,677	
Costs on Suits, &c. Salsette	- - -	726
Surat	- - -	967
Kaira	- - -	4,883
Marine:		
Cash	9,277	
Debts outstanding:		
Marine Paymaster	- - -	11,027
William Ashburner	- - -	31,962
William Freeman	- - -	23,375
Alexander Maconochie	- - -	30,526
Surat Artificers	- - -	4,080
Deputy Marine Paymaster at Surat	- - -	8,172
Advances:		
To Commanders of Packets and Agent of Transports	- - -	10,053
On account Timber at Malabar	- - -	13,577
Stores:		
Presidency	- - -	18,48,190
Surat	- - -	4,100
Conservator of the Forests in Malabar	- - -	59,789
MILITARY DEPARTMENT:		
Cash	7,93,684	
Debts	- - -	16,99,474
Stores:		
Presidency	- - -	65,21,454
Surat	- - -	17,341
Bushire	- - -	1,64,863
B.Rs.	50,10,164	1,10,81,759

Appendix, No. 9.

Statement of Debts and Assets in India, in 1814 and 1829.

No. 11.—BOMBAY.

DEBTS, 1829.

CIVIL DEPARTMENT	Items falling under the description of Debt Incurred in the Cash View.	Other Items, exclusive of such as have been rejected in the Home Adjustment.
General:		
Debts bearing 8 per Cent. Interest:	*B.Rs.*	*B.Rs.*
Provident Fund	7,77,797	
Bombay Military ditto	11,23,354	
Ditto, 6 per Cent. ditto:		
Civil Annuity Fund	13,60,234	
Annuity Fund of Futtch Ollah Khan	40,000	
Elphinstone Professorships	1,68,659	
Sir Edward West's Scholarships and Prizes	11,400	
Warden's Official Fund	4,04,320	
Ditto, 4 per Cent. ditto:		
Deposits on account Native Servants going with Passengers to England	40,800	
Accountant-general to the Supreme Court of Judicature at Bombay	9,85,204	
Demands not bearing Interest:		
General Register of Promissory Notes	500	
Promissory Notes of the Old 6 per Cent. Loan, advertized for payment but not demanded	1,500	
8 per Cent. ditto, of 1801-2 - - - ditto	2,129	
Ditto - - of 1808-9 - - - ditto	1,000	
10 per Cent. Decennial Loan - - ditto	3,000	
12 ditto (Old)	5,675	
Treasury Bills (ditto)	4,800	
Prize Property captured by Troops under the orders of the Bombay Government, &c.	11,77,716	
Bombay Town Hall Lotteries	11,555	
Treasury Notes	1,03,600	
Town Hall Committee	1,139	
Deposits on account Pirated Property	42	
Ditto - - - Estates of deceased European Commissioned, Non-commissioned and Warrant Officers and Soldiers in Hon. Company's service	7,062	
Ditto - - - ditto - - - Native Officers and Sepoys, ditto	18,128	
Ditto - - - ditto - - - Persons deceased in service of ditto	15,333	
Ditto - - - ditto - - - Estates of deceased Military Officers	66	
Ditto - - - ditto - - - Sea Customs and Town Duties	5,11,227	
9 per Cent. Old Bonds advertized for payment but not demanded	1,05,045	
Bombay Hospital	1,000	
Agent for Captors of Broach	7,666	
Account Deposits (Old)	33,449	
Captors of Fort Augustus	13,631	
Ditto - - Myhee	19,153	
Ditto - - - Rice Boats and Tellicherry	11,013	
Arrears, General	- - -	2,14,934
Ditto, Revenue	14,220	6,84,459
Ditto, Judicial	- - -	82,497
Ditto, Marine	- - -	1,49,172
Ditto, Military	- - -	15,81,141
B.Rs.	*69,81,417	*27,12,203

* Amount per Account of Stock per Computation for 1829, India and England, (Appendix, No. 18.) - *Rs.* 97,36,585

Deduct, Adjustments of Sundry Items - 42,965

Rs. 96,93,620

II.
FINANCE.

Appendix, No. 9.

Statement of Debts and Assets in India, in 1814 and 1829.

No. 12.—BOMBAY.

ASSETS, 1829.

CIVIL DEPARTMENT:	Cash and Credits resulting from Advances of Cash which have not been stated as Charge.	Stores, Revenue Balances and other Claims not falling under the description of those in the first Column, exclusive of such as have been rejected in the Home Adjustment.
General:	B.Rs.	B.Rs.
Cash	77,13,604	
Debts:		
Managers of Civil Annuity Fund	- - -	5,24,055
Tinwady Urzoonjee Nathjee	- - -	1,71,103
Rajah of Collapore	- - -	70,118
Gugajee Phiceajee	- - -	1,665
Baroda Residency	- - -	16,885
Bussora ditto	- - -	9,693
Cattle:		
Marine	- - -	579
Revenue:		
Cash	56,58,721	
Account of 1826–27	- - -	1,69,113
Ditto - 1827–28	- - -	3,79,657
Ditto - former years	- - -	8,94,614
Ditto - current year	- - -	45,86,854
Debts, &c.:		
Southern Concan	- - -	1,38,486
Northern ditto	- - -	2,41,122
Surat	- - -	88,607
Eastern Zillah, North of Myhee	- - -	15,383
Ahmedabad	- - -	97,673
Ahmednugger	- - -	1,13,464
Tuckavey, or Advances:		
Southern Concan	9	
Northern ditto	8,980	
Surat	38,955	
Broach	14,369	
Ahmedabad	14,663	
Ahmednugger	46,619	
Grain, &c.:		
Southern Concan	- - -	200
Northern ditto	- - -	1,734
Opium Department	- - -	11,56,280
Customs:		
Cash	67,993	

(continued)

Appendix, No. 9.

Statement of Debts and Assets in India, in 1814 and 1829.

CIVIL DEPARTMENT—*continued.*	Cash and Credits resulting from Advances of Cash which have not been stated as Charge.	Stores, Revenue Balances and other Claims not falling under the description of those in the first Column, exclusive of such as have been rejected in the Home Adjustment.
Judicial:	*B.Rs.*	*B.Rs.*
Costs on Suits, &c.:		
Southern Concan	- - -	4,200
Northern ditto	- - -	9,011
Surat	- - -	7,097
Ahmedabad	- - -	17,545
Eastern Zillah, North of Myhee	- - -	2,281
Candeish	- - -	357
Marine:		
Cash	1,41,533	
Debts:		
Marine Paymaster	- - -	2,26,509
Surat Artificers	- - -	13,834
Agent for purchase of Timber in Malabar and Canara	- - -	11,091
Advances to Commanders, Agents of Transports, &c.	- - -	63,619
Stores:		
Presidency	- - -	8,14,763
Surat	- - -	3,104
Agent for purchase of Timber in Malabar and Canara	- - -	126
MILITARY DEPARTMENT:		
Cash	21,10,033	
Stores, Presidency	- - -	1,01,48,133
B.Rs.	*1,58,15,479	*2,00,19,855

* Amount per Account of Stock per Computation, India and England, 1829, (Appendix, No. 18.) - - - - - - - - - - - *Rs.* 3,60,52,550

Deduct, Sundry Adjustments in Revenue Balances - - - - - - - 2,17,216

Rs. 3,58,35,334

MEMORANDUM of the Amount and Particulars of the Registered and other Debts due by the Company, at the Three Presidencies, on 30th April 1829, according to the preceding Statement.

DESCRIPTION OF DEBT.			AMOUNT of DEBT	ANNUAL INTEREST.	REMARKS.
BENGAL Debt at Interest	*S.Rs.*		£.	£.	
10 per Cent. Loan, transferred from Fort Marlbro' - - - -	18,505		2,147	214	- - the principal part to be discharged on the death of an individual.
6 per Cent. Loan, 30th June 1822	7,47,11,200		8,666,499	519,990	- - irredeemable until the expiration of the present Charter of the Company, and then notice of 15 months to be given previously to discharge.
Ditto - - from His Excellency the Vizier - - - - -	56,39,089		654,134	39,248	- - the Interest has been assigned by the Vizier, in stipends to individuals, by consent of the Company, and the principal is supposed to be repayable as those individuals die off.
Ditto - - Her late Highness the Bhow Begum's Stipend Fund -	55,98,435		649,418	38,965	- - supposed to be permanent, the Interest having been assigned to individuals in India, by the Begum, in perpetuity, by consent of the Company.
6 per Cent Loan renewed for a further term of seven years - - -	6,68,292		77,522	4,651	in course of payment.
Ditto - - Notes issued to the Prize Agents for Captors of Java - -	3,22,016		37,354	2,241	supposed to be dischargeable at any time.
Ditto - - Deposits of the Revenue Department - - - -	3,021		350	21	
5 per Cent. Loan of 31st March 1823	9,16,95,500		10,636,678	531,834	- - no part was payable till after 31st March 1825, and then only 1 ½ Crore in any one year, after 60 days notice.
Ditto - - of 19th May 1825 -	9,41,54,300		10,921,899	546,095	- - no part was dischargeable till after 30th April 1832, and then previous notice of three months to be given.
Ditto - - from His Majesty the King of Oude -	1,55,39,650		1,802,599	90,130	- - supposed to be permanent, the Interest having been assigned by the Vizier in stipends to his dependants, by consent of the Company.
Ditto - - from Scindiah's Government - - -	60,22,585		698,620	34,931	dischargeable at any time.
Ditto - - from Rajah Kurm Sing, of Puttialla, and certain other natives of rank -	41,53,427		481,798	24,090	ditto.
4 per Cent. Loan of 13 September 1824	12,31,100		142,808	5,712	- - no part was dischargeable till after 30th April 1830, and then previous notice of three months to be given.
Ditto - - of 1828-29 - -	9,42,200		109,295	4,372	- - no part was payable till after 30th April 1832, and then previous notice of three months to be given.
Ditto - - from Mobaruck Ool Nissa Begum - - -	16,267		1,887	75	dischargeable at any time.
Treasury Notes, at various rates of Interest - - - - - -	25,45,280		295,252	15,944	for the most part immediately dischargeable.
Civil Service Annuity Fund, at 6 per Cent - - - - - -	30,25,332		350,939	21,056	a permanent and increasing demand.
Bhurtpore Captured Property and Deccan Prize Fund, at 5 per Cent.	26,81,105		311,008	15,550	repayable on demand.
Bengal Debt at Interest - - £.			35,840,207	1,895,119	
Not at Interest:					
Sinking Fund - *S.Rs.*	2,39,96,763	£. 2,783,624	- -	- -	- - securities purchased by the Commissioners for the Reduction of the Company's Debt.
Bonds, Notes, &c. ordered for payment, but payment not demanded - -	11,29,334	131,003	- -	- -	payable on demand.
Deposits in Civil and Military Departments, &c. -	1,66,59,795	1,932,536	- -	- -	repayable on demand.
Interest, Arrears of Allowance, &c - -	3,79,68,321	4,404,326	- -	- -	dischargeable at any time.
			9,251,489		
Total Debt of Bengal, carried forward - - £.			45,091,696	1,895,119	

DESCRIPTION OF DEBT.			AMOUNT of DEBT.	ANNUAL INTEREST.	REMARKS.
			£.	£.	
Brought forward - - -			45,091,696	1,895,119	
Madras Debt at Interest:	*M.Rs.*				
8 and 6 per Cent. Permanent Loans	2,62,131		29,958	2,149	- - consisting of deposits made by Natives, &c. for various charitable purposes.
6 per Cent. Funds of Charitable Institutions - - - - - -	24,500		2,800	168	supposed to be dischargeable at any time.
6 per Cent. Notes of 1811 - -	9,08,611		1,03,841	6,230	ditto.
5 per Cent. Notes issued in payment of Carnatic Debts - - -	55,000		6,286	314	ditto.
4 per Cent. ditto - - - -	3,15,500		36,057	1,442	ditto.
8 per Cent. Deposits of Old Civil Annuity Fund, and of Military Fund, &c. - - - - -	40,45,994		462,399	36,992	repayable on demand.
6 per Cent. Carnatic Fund - -	1,99,93,073		2,284,923	137,095	- - this is a deposit consisting of the Balance of the Fund, set apart from the Carnatic Revenues, for liquidation of the Debts of the late Nabobs of the Carnatic.
6 per Cent. Civil Annuity Fund -	12,30,248		140,600	8,436	a permanent and increasing deposit.
6 per Cent. Balance due Government Bank, Deposits, &c. - -	8,38,855		95,869	5,752	- - the Bank being a Government establishment, the Balance due to it is merely a nominal debt. The Deposits, &c. are repayable on demand.
5 per Cent. Deposits - - -	3,080		352	17	
Madras Debt at Interest - £.			3,163,085	198,595	
Not at Interest:					
Mint Certificates - *M.Rs.* 1,13,148		£. 12,931	- -	- -	- - these Certificates invariably become payable a short period after they are issued.
Bonds advertised for payment, but payment not demanded - - -	4,03,940	46,165	- -	- -	repayable on demand.
Deposits, &c. in the Civil Departments - -	42,78,314	488,950			
Unadjusted Balances in the Civil and Military Departments - - -	44,49,073	508,465	- -	- -	dischargeable at any time.
			1,056,511		
Total Debt of Madras - - £.			4,219,596	198,595	
Bombay Debt at Interest:	*B.Rs.*		£.	£.	
8 per Cent. Provident and Military Funds - - - - - -	19,01,151		213,879	17,110	repayable on demand.
6 per Cent. Civil Annuity Fund, &c.	19,84,613		223,269	13,396	- - the principal part a permanent and increasing demand.
4 per Cent. Deposits - - -	10,26,004		115,425	4,617	repayable on demand.
Bombay Debt at Interest - - £.			552,573	35,123	
Not at Interest:	*B.Rs.*				
Bonds, &c. ordered for payment, but payment not demanded; Deposits, &c. - - -	20,69,649	£. 232,836	- -	- -	repayable on demand.
Arrears due in the Civil and Military Departments - - -	27,12,203	305,123	- -	- -	dischargeable at any time.
			537,959		
Total Debt of Bombay - - - - £.			1,090,532	35,123	
Total Debts at the Three Presidencies, at Interest - - - - - £.			39,604,840	2,128,837	
Grand Total Debts at the Three Presidencies, including 2,783,624*l*. discharged by the operation of the Sinking Fund - £.			50,401,824	2,128,837	

Appendix, No. 10.

Appendix, No. 10.

Extract Letter from Government of Bengal, 17 August 1812.

Extract LETTER from Governor-general in Council at *Bengal* (Financial Department); dated 17th August 1812.

Par. 87. THE public creditors will not be entitled to demand payment of their notes, as heretofore at any time, by bills on England, and such bills will never be granted otherwise than by a deliberate act of your government in India, who cannot be presumed to be so far wanting in their public duty as voluntarily and unnecessarily to throw any large demand upon the Home Treasury, without being well assured of its ability to meet it, and without having the express authority of your Honourable Court for that purpose.

Appendix, No. 11.

Appendix, No. 11.

Extract Letter from Government of Bengal, 1 May 1821.

Extract LETTER from Governor-general in Council at *Bengal* (Financial Department); dated 1st May 1821.

Par. 13. WE have resolved under the recommendation of our Accountant-general to adopt immediate measures for effecting a transfer of the whole of the bonds of 1811 into a loan, of which both principal and interest shall be payable solely in India, and of thus placing about half of the registered debt of India out of the condition to prove burdensome on the Home Treasury.

Appendix, No. 12.

Appendix, No. 12.

Extracts Letter from Government of Bengal, 18 February 1822.

Extracts LETTER from Governor-general in Council at *Bengal*, (Financial Department); dated 18th February 1822.

Par. 7. WE have now the honour of forwarding to you copies of two Reports from our Accountant-general, wherein he proposes that the whole of the existing remittable loans be advertised for payment on the 30th April next, and that at the same time a new transfer loan be opened, subject to the following conditions:

1st. In regard to the principal of this loan, that it shall be absolutely irredeemable during the period of the present Charter; that the bonds, if paid off after the expiration of the Charter, shall be payable at the option of the holder, in cash or in bills on the Honourable Court, at the rate of 2*s.* 6*d.* the sicca rupee, at 12 months date, and that previously to payment, a notice of 15 months shall be given.

2d. In respect to the interest, that this shall be payable in cash only, if the proprietor be resident in India; but that proprietors resident in Europe shall have the option of receiving payment in bills on your Honourable Court at the exchange of 2*s.* 1*d.* the rupee.

8. It is further proposed by Mr. Sherer, that this loan shall be kept entirely distinct from the remainder of the registered debt of this presidency, and shall be enrolled in a separate register by itself.

9. The grounds on which Mr. Sherer founds his several recommendations, your Honourable Court will find fully explained in the papers now transmitted, to which therefore we beg permission to refer you. The reasons assigned by him appear to us satisfactorily to demonstrate the general expediency of the measure, and we feel entirely satisfied of our ability to give effect to it without casting on the Home Treasury any demand beyond the funds which we are fully prepared to supply.

10. The high value indeed now borne by the non-remittable bonds, combined with the special advantages which will attach to the new loan, and the circumstances adverted to by Mr. Sherer, seems to afford a strong assurance that a very inconsiderable amount of bills will be taken out in payment of the principal of the advertised bonds, and that such of the public creditors as may have left instructions with their agents to remit, will readily meet a proposition from your Honourable Court, for the reinvestment of that debt, should you see fit to give the option.

11. Under these circumstances, we feel satisfied that your Honourable Court will approve our having resolved on the immediate adoption of the plan proposed by Mr. Sherer.

Appendix, No. 13.

Appendix, No. 13.

Extract Letter from Government of Bengal, 31 December 1824.

Extract LETTER from the Governor-general in Council at *Bengal*, (Financial Department); dated 31st December 1824.

Par. 11. WE resolved, on the recommendation of our Accountant-general, to open a general loan, bearing an interest of four per cent., having previously authorized the issue of Treasury notes in liquidation of demands on the General Treasury here, and ascertained that subscriptions to a considerable extent might be expected.

Appendix, No. 14.

Extract Letter from Government of Bengal, 4 August 1825.

Appendix, No. 14.

Extract LETTER from Governor-general in Council at *Bengal*, (Financial Department); dated 4th August 1825.

Par. 18. WE resolved on the 19th May last to open a five per cent. loan. For reasons explained at length on our proceedings, it appeared to be expedient and proper in the first instance to restrict subscriptions to the holders of four per cent. promissory notes, and to allow them the option of transferring these notes to the five per cent. loan, on condition of their paying an equal sum in cash.

Appendix, No. 15.

Extract Letter from Government of Bengal, 3 July 1828.

Appendix, No. 15.

Extract LETTER from the Governor-general in Council at *Bengal*, (Financial Department); dated 3d July 1828.

Par. 1. WE have the honour of informing your Honourable Court that we have resolved to close the five per cent. loan, and at the same to keep our treasuries open for the receipt of any sums that may be tendered in loan at an interest of four per cent.

Appendix, No. 16.

Letter from Accountant-general, at Bengal to Officiating Secretary, 23 May 1831.

Appendix, No. 16.

Copy LETTER from the Accountant-general at *Bengal* to the Officiating Secretary to the Government of *Bengal*; dated 23d May 1831.

Sir,

I HAVE the honour to submit for the information of the Honourable the Vice President in Council, and eventually to be forwarded to the Honourable Court of Directors, a Statement of the amount of the registered debt held by Europeans and natives respectively, as required by the home authorities, under date the 5th August 1829.

I have, &c.

C. Morley, Accountant-general.

STATEMENT of the AMOUNT standing on the General Registers of this Presidency on the 30th April 1830, in the Names of Europeans and Natives.

	EUROPEANS.	NATIVES.	TOTAL.
	S. Rs.	*S. Rs.*	*S. Rs.*
6 per cent. Loan, of 1822 - - -	7,03,43,500	43,68,700	7,47,12,200
5 per cent. ditto, of 31 March 1823 -	7,09,87,800	2,06,39,700	9,16,27,500
5 per cent. ditto, of 1825-26 - -	5,32,74,800	4,08,79,500	9,41,54,300
5 per cent. ditto, of 1829-30 - -	19,51,700	7,01,300	26,53,000
4 per cent. ditto, of 1824-25 - -	3,13,000	5,86,200	8,99,200
4 per cent. ditto, of 1828-29 - -	6,63,600	5,84,100	12,47,700
S. Rs.	19,75,34,400	6,77,59,500	*26,52,93,900

* At the rate in use in the Parliamentary Accounts, viz. 2*s.* per current rupee, the amount in sterling is as follows:

Europeans - - - - - -	£.22,913,990
Natives - - - - - - -	7,860,102
Total - - -	£.30,774,092

(Errors excepted.)

Fort William,
23 May 1832.

(signed) *C. Morley*,
Acc^{t} Gen^{l}.

Appendix, No. 17.

STOCK per Computation of the East India Company (exclusive of their CAPITAL STOCK) on the 1st May 1814, both in *India* and in *England*; the Indian Stock Accounts calculated at the Rates of 2 *s.* for the Current Rupee, 2 *s.* 3 *d.* the Bombay Rupee, 8 *s.* the Pagoda, and 6 *s.* 8 *d.* for the China Tale.

Appendix, No. 17. - - - - - -

Appendix, No. 17.

Account of Stock of the East India Company on 1 May 1814.

STOCK per Computation of the East India Company (exclusive of their CAPITAL STOCK) on
of 2s. for the Current Rupee, 2s. 3d. the Bombay Rupee,

Dr.

TERRITORIAL AND POLITICAL DEBTS ABROAD.

India Debt bearing Interest, on 1st May 1814:

BENGAL:	*S.Rs.*			
Loans at 8 per cent. - - - - - -	46,26,000			
Ditto - 6 - ditto - - - - - -	20,62,38,730			
Promissory Notes at 6 per cent. granted to the captors of Java. (The amount discharged in England in 1814–15 is not deducted as was done in the Account made up for England 1st May 1815, and India 1st May 1814) - - - - -	18,04,870			
Treasury notes at 5 per cent. - - - -	5,500			
Ditto - - - 6 - ditto - - - - -	1,88,100			
		C.R.		*£.*
S.Rs.	21,28,63,200	24,69,21,312	a' 2/	24,692,131
FORT ST. GEORGE:				
Loans at 8 per cent. - - - - *Pags.*	44,000			
Ditto - 6 - ditto - - - - - -	3,63,315			
Other Debts bearing Interest, including the Carnatic Fund - - - - - - - - -	43,98,985	*Pags.*		
		48,06,300	a' 8/	1,922,520
BOMBAY:				
Loans at 6 per cent. - - - - *B.Rs.*	22,47,100			
Other Debts bearing Interest - - - -	8,62,183	*B.Rs.*		
		31,09,283	a' 2/3	349,794
BENCOOLEN (transferred from Commercial Branch, in conformity with the principle of classification adopted since 1814:)		*£.*		26,964,445
		S.Ds.		
Promissory Notes - - - - - -	- - -	25,364	a' 5/	6,341
Total Territorial Debts in India on 1st May 1814, bearing Interest -				26,970,786
Debts in India not bearing Interest, on 1st May 1814:				
		£.		
Bengal, including arrears of Interest and Allowances - - - *S.Rs.* 2,74,70,107 - *C.R.*	3,18,65,324	3,186,532		
Fort St. George - ditto - - - *Pags.*	10,83,593	433,437		
Bombay - - ditto - - - *B.Rs.*	24,08,080	270,909		
Prince of Wales' Island and Malacca, ditto *Sp.D.*	132,281	a' 5/ 33,070		
		3,923,948		
Bencoolen, ditto, (transferred as above) - -	99,545	24,886		
Total Territorial Debts in India on 1st May 1814, not bearing Interest				3,948,834
TOTAL Territorial and Political Debts Abroad, carried forward - -				30,919,620

Appendix, No: 17.

1st May 1814, both in *India* and in *England*; the Indian Stock Accounts calculated at the Rates 8 *s.* the Pagoda, and 6 *s.* 8 *d.* for the China Tale.

Appendix, No. 17.

Account of Stock of the East India Company on 1 May 1814.

Cr.

TERRITORIAL AND POLITICAL CREDITS ABROAD.				
Cash and Bills receivable in the several Departments, on 1st May 1814:			£.	£.
Bengal - - *S.Rs.* 2,18,79,904 - *C.R.*		2,53,80,688	2,538,068	
Fort St. George - - - *Pags.*	64,45,330			
Consignment of Treasure sent to Bombay, not arrived at that Presidency on 30th April 1814) - - -	78,855			
		65,24,185	2,609,674	
Bombay - - - - - - - *B.Rs.*		48,60,166	546,768	
Prince of Wales' Island and Malacca - *Sp.D.*		1,12,858	28,214	
			5,722,724	
St. Helena, 30th September 1814 - - - -		- - -	28,994	
			5,751,718	
Bencoolen (transferred from the Commercial Branch, in conformity with the principle of classification adopted subsequently to 1814) - - *Sp.D.*		203,940	a' 5/ 50,985	5,802,703
Stores in the several Departments, on 1st May 1814:			£.	
Bengal (including Salt and Opium) - - } *S.Rs.* 128,98,647 - *C.R.*		1,49,62,430	1,496,243	
Fort St. George - - - - *Pags.*		34,53,769	1,381,508	
Bombay - - - - - - - *B.Rs.*		86,27,856	970,633	
Prince of Wales' Island and Malacca - *Sp.D.*		510,884	127,721	
			3,976,105	
St. Helena, 30th September 1814 - - -		- - -	133,138	
			4,109,243	
Bencoolen (transferred as above), including Import and Export Goods - - - - *Sp.D.*		337,083	a' 5/ 84,271	4,193,514
Debts owing to the Company (including Arrears of Revenue), on 1st May 1814:			£.	
Bengal (including Salt and Opium) - - } *S.Rs.* 1,42,69,529 - *C.R.*		1,65,52,654	1,655,265	
Fort St. George (including Salt and Customs) *Pags.*		78,21,057	3,128,423	
Bombay, including Customs - - *B.Rs.*		26,03,901	292,938	
Prince of Wales' Island and Malacca - *Sp.Ds.*		152,152	38,038	
			5,114,664	
Bencoolen, transferred as above - - *Sp.Ds.*		405,018	101,254	5,215,918
TOTAL Territorial and Political Credits Abroad, carried forward - - - £.				15,212,135

Appendix, No. 17.

Account of Stock of the East India Company on 1 May 1814.

Dr - - - - - No. 17.—Stock per Computation of the East India Company on

	£.	£.
Total Territorial and Political Debts Abroad, brought forward - -		30,919,620
TERRITORIAL AND POLITICAL DEBTS AT HOME, ON 1st MAY 1814:		
Bills of Exchange unpaid from India, drawn in liquidation of Principal and Interest of Indian Debts, &c., comprising all Bills drawn up to the close of the Indian year of account 1813-14 -	1,396,914	
The Public, for a Loan in 1812, a' 5*l.* 5*s.* 7½*d.* per cent. per annum, deducting the amount redeemed - - - -	2,272,623	
Interest on the above Loan - - - - - - - -	21,500	
Warrants passed the Court unpaid - - - - - - -	9,000	3,700,037
Total Territorial and Political Debts Abroad and at Home - £.		34,619,657
COMMERCIAL DEBTS ABROAD, ON 1st MAY 1814:	£.	
Bengal - - - *S.Rs.* 12,35,475 - *C.R.* 14,33,151	143,315	
Fort St. George - - - - - - - - *M.R.* —	—	
Bombay - - - - - - - - - *B.R.* 3,88,502	43,706	
£.	187,021	
China - - - - - - - - *Tales* 328,815	109,605	
Commercial Debts Abroad - - £.	296,626	
Carried forward - - - £.	296,626	34,619,657

					£
TOTAL Territorial and Political Credits Abroad, brought forward - -					15,212,135
TERRITORIAL AND POLITICAL CREDITS AT HOME AND AFLOAT, ON 1st MAY 1814:					
		£.			
What due from His Majesty's Government for Stores and Supplies, Expeditions, &c. old Account - -		960,000			
Ditto on account of recent Expeditions, taking the Expenditure both in India and England, to 1st May 1814, including Interest to that date - - - -		2,218,215	£.		
			3,178,215		
Cargoes afloat outward of Territorial Stores consigned to Prince of Wales' Island - - - - - - - - - -			31,244		
Treasure afloat homeward, consignment from Madras, per Stirling Castle - - - - - - - - - - - -			280,000		
* What the Company paid for their Dead Stock in India - -			400,000		
* *Memorandum:*—The Amount of Dead Stock in India for which credit is above taken as a Territorial Asset, was created by an Expenditure incurred long before the commencement of the Company's Territorial Administration in India; such Expenditure therefore must necessarily have been wholly defrayed from Commercial Funds, and the credit given to Territory for the property thence resulting has reference only to its use and occupation (for the greater part) for Territorial purposes.					3,889,459
TOTAL Territorial and Political Credits Abroad and at Home - £.					19,101,594
COMMERCIAL CREDITS ABROAD, 1st MAY 1814					
Cash in the Commercial Departments, 1st May 1814.				£	
Bengal - - - - - *S.Rs.* 8,04,250 - *C.R.*		9,32,930		93,293	
Fort St. George - - - - - - *Pags.*		1,37,925		55,170	
Bombay - - - - - - - *B.R.*		68,430		7,698	
				156,161	
China - - - - - *Tales* 283,310 - £.		94,437			
Cape of Good Hope - *R.D.* 85,802 a'4/ and 84 per cent. premium		9,326			
				103,763	
Goods and Merchandize in the Export Warehouses at the Factories, &c. 1st May 1814.					
Bengal - *S.Rs.* 46,82,649 - *C.R.*	54,31,873	£. 543,187			
Fort St. George - - - *Pags.*	10,98,058	439,223			
Bombay - - - - *B.R.*	14,93,985	168,073			
		1,150,483			
China - - - - - *Tales*	498,465	166,155			
				1,316,638	
Goods and Merchandize in the Import Warehouses, 1st May 1814.					
Bengal - *S.Rs* 63,22,903 - *C.R.*	73,34,567	£. 733,457			
Fort St. George - - - *Pags.*	8,01,497	320,599			
Bombay - - - - *B.R.*	16,63,526	187,146			
	£.	1,241,202			
China - - - *Tales* 19,631	6,544				
Cape of Good Hope - *R.D.* 434,517	47,230	53,774			
				1,294,976	
Debts owing to the Company, including Advances for the Investment, on May 1814.					
Bengal - *S.Rs.* 52,23,382 - *C.R.*	60,59,123	£. 605,912			
Fort St. George - - - *Pags.*	436,215	174,486			
Bombay - - - - *B.R.*	7,67,666	86,362			
	£.				
China - - - *Tales* 1,792,593	597,531	866,760			
Cape of Good Hope, *R.D.* 463,666 a'4/ and 84 per cent. prem. - - -	50,399				
		647,930			
				1,514,690	
Commercial Credits Abroad, carried forward - - - £.				4,386,228	
TOTAL Territorial and Political Credits Abroad and at Home, carried forward £.					19,101,594

Appendix; No. 17.

Account of Stock of the East India Company on 1 May 1814.

Dr - - - - - No. 17.—Stock per Computation of the East India Company on

			£.
Total Territorial and Political Debts Abroad and at Home, brought forward -			34,619,657
Commercial Debts Abroad, brought forward - - £.		296,626	
COMMERCIAL DEBTS AT HOME, ON 1st MAY 1814:			
	£.		
Bills of Exchange unpaid from China, comprising all Bills drawn to the close of the China season, 1813-14 - - - - - - - -	221,353		
Customs on Goods sold and unsold - - -	124,007		
Bank for a Loan on Mortgage of the Annuities -	700,000		
Interest on Loans from the Bank - - - -	15,300		
Freight and Demorage - - - - - -	67,500		
Supracargoes' Commission - - - - -	55,668		
Proprietors of Private Trade, on all Goods sold -	574,000		
Almshouses at Poplar - - - - - -	66,289		
Owing for Export Goods - - - - -	474,344		
Warehouse and other contingent Funds - -	27,588		
Warrants unpaid - - - - - - -	50,000		
Teas returned by the buyers and resold - -	971		
Dividends on Stock - - - - - - -	56,996		
Interest on Bonds - - - - - - -	68,555		
		2,502,571	
Total Commercial Debts Abroad and at Home - -		- - -	2,799,197
			37,418,854
Add, the Amount of the Company's Home Bond Debt, including Amount advanced on Bonds deposited with the Bank - - - - - -			4,601,892
£.			42,020,746

		£.	
Total Territorial Debts Abroad and at Home - - - -		34,619,657	
Ditto - - Credits - - ditto - - - - - - -		19,101,594	
Balance deficient in the Territorial and Political Branch - £.		15,518,063	
	£.		
Total Commercial Debts Abroad and at Home -	2,799,197		
Ditto - - Credits - - ditto - - -	22,067,935		
Balance in favour in the Commercial Branch - - -		19,268,738	
Balance in favour - - - - - - - -		3,750,675	
Deduct, the Amount of the Company's Home Bond Debt (as above) - - - - - -		4,601,892	
Net Balance deficient, deducting the Home Bond Debt - - £.			851,217

East India House,
22 March 1832.

Appendix, No. 17.

Account of Stock of the East India Company on 1 May 1814.

1st May 1814, both in *India* and in *England*—*continued*. - - - - - Cr.

			£.
Total Territorial and Political Credits Abroad and at Home, brought forward -			19,101,594
Commercial Credits Abroad, brought forward - -		4,386,228	
COMMERCIAL CREDITS AT HOME AND AFLOAT, ON 1st MAY 1814:	£.		
Due from the Public to the Company, East India Annuities, engrafted on the 3 per cent. Reduced, per Act 33 Geo. 3, c. 47 - - - -	1,207,560		
Cash, its Balance on 1st May 1814 - - -	695,860		
The Amount of Goods sold, not paid for - -	2,844,522		
The Honourable Board of Ordnance, for Saltpetre	77,969		
The value of Goods in England unsold - - -	4,521,552		
Cargoes outward, afloat - - - - -	1,493,162		
Ditto - homeward, afloat - - - - -	3,674,517		
Balance due on Commercial Consignments to Batavia - - - - - - - - -	161,146		
Amount of Goods for export on hand or in course of preparation - - - - - - -	533,308		
Impress and War Allowances paid Owners of Ships not arrived in England - - - - -	707,797		
Value of Ships, Sloops and Vessels, exclusive of those stationed abroad - - - - -	84,650		
Due from Government on account of Hemp, including as well the Advances in India as in England, and with the Interest to 1st May 1814 -	528,825		
The value of the East India House and Warehouses	1,138,000		
Due from sundry Persons returned from India and in India, to be repaid in England - - -	12,839		
		17,681,707	
Total Commercial Credits Abroad and Home - - -			22,067,935
		£.	41,169,529
Balance Deficient - - -			851,217
		£.	42,020,746

Memorandum:—In the above Statement the Amount of outstanding Home Bond Debt has not been placed to the separate Account either of Territory or of Commerce; but according to a letter from the Court of Directors to the Board of Commissioners, under date the 10th March 1832, this Debt is held by the Court to be Territorial.

IN this Account the article of Dead Stock is valued at 400,000 *l.*, which includes Buildings and Fortifications, Plate, Household Furniture, Plantations, Farms, Sloops, Vessels, Stores and other articles of Dead Stock, according to Lord Godolphin's Award in 1702; whereas the whole of the Sums of Money expended in Buildings and Fortifications by the latest advices from the Company's several Settlements for the acquisition and maintenance of their Possessions, and the nearest estimated value of other articles of Dead Stock, is as follows:

	BUILDINGS and FORTIFICATIONS.		Plate, Household Furniture, Plantations, Farms, Sloops, Vessels, Stores, &c.		TOTAL.
	Political.	Commercial.	Political.	Commercial.	
	£.	£.	£.	£.	£.
Bengal - - - -	5,304,607	325,540	1,735,105	35,449	7,400,701
Madras - - - -	1,893,204	38,015	466,112	8,594	2,405,925
Bombay - - -	1,455,387	5,594	293,527	53,979	1,808,487
Bencoolen - - -	246,472	- - -	69,855	- - -	316,327
St. Helena - - -	44,350	- - -	98,917	- - -	143,267
Fort Cornwallis, including under the head of Political the amount described in the Indian Statements Commercial	113,059	- - -	19,061	- - -	132,120
Malacca - - -	3,551	- - -	518	- - -	4,069
£.	9,060,630	369,149	2,683,095	98,022	12,210,896

(Errors excepted.) (signed) *T. S. Cabell*,
Depy Acct Genl.

Appendix, No. 18.

Appendix, No. 18.

Account of Stock of the East India Company on 1 May 1829.

STOCK per Computation of the East India Company, on 1st May 1829, both in *India* and in Bombay Rupee, 2*s.* 3¾*d.* the Madras Rupee (or at 3½ Madras Rupees for a Pagoda

Dr.

TERRITORIAL AND POLITICAL DEBTS ABROAD:			
India Debt bearing Interest, on 1st May 1829:			
BENGAL:	*S.Rs.*		
Loans at 6 per cent. - - - - - - -	8,10,18,581		
Ditto - 5 - ditto - - - - - - -	21,15,65,462		
Ditto - 4 - ditto - - - - - - -	21,89,567		
Her late Highness the Bhow Begum's Stipend Fund	55,98,435		
Treasury Notes - - - - - - - -	25,45,280		
Other Debts and Deposits bearing Interest - -	44,56,711	*C.Rs.*	£.
S.Rs.	30,73,74,036	35,65,53,882	a' 2/ 35,655,388
FORT ST. GEORGE:	*M.Rs.*		
Loans at 8 per cent. - - - - - - -	1,54,000		
Ditto - 6 - ditto - - - - - - -	1,04,631		
Other Debts and Deposits bearing Interest, including the Carnatic Fund - - - - - - -	2,73,46,286		
M.Rs.	2,76,04,917	a' 2/3¾	3,154,848
BOMBAY:	*B.Rs.*		
Debts and Deposits bearing Interest at 8 per cent.	19,01,151		
Ditto - - - - ditto - - - 6 ditto -	20,35,431	*B.Rs.*	
Ditto - - - - ditto - - - 4 ditto -	10,26,004	49,62,586	a' 2/3 558,291
PRINCE OF WALES' ISLAND, SINGAPORE AND MALACCA:		*S.Rs.*	
Debts and Deposits bearing Interest - - -	- - -	80,632 a' 2/ p' C.R.	9,353
Total Territorial Debts in India on 1st May 1829, bearing Interest - £.			39,377,880
Debts in India not bearing Interest, on 1st May 1829:			
Bengal, including Arrears of Interest and Allowances - - - *S.Rs.* 8,29,33,116 - *C.Rs.*	9,62,02,414	£. 9,620,241	
Fort St. George - ditto - - - - *M.Rs.*	1,01,92,150	1,164,817	
Bombay - - - ditto - - - *B.Rs.*	47,73,999	537,075	
P. W. Island, Singapore and Malacca, ditto - *S.Rs.*	1,36,221	15,802	
£.		11,337,935	
Deduct, the Amount paid in England for Off-reckonings on Furlough and Retirement, beyond the Amount adjusted in the India Books - - - - - - - - - - -		676,817	
Total Territorial Debts in India on 1st May 1829, not bearing Interest -			10,661,118
TOTAL Territorial and Political Debts Abroad, carried forward - - £.			50,038,998

Appendix, No. 18.

Appendix, No. 18.

Account of Stock of East India Company on 1 May 1829.

England; the Indian Stock Accounts calculated at the Rates of 2*s.* the Current Rupee, 2 *s.* 3*d.* the of 8 *s.*), and 6 *s.* 8 *d.* for the China Tale (exclusive of the COMPANY'S CAPITAL STOCK.)

Cr.

TERRITORIAL AND POLITICAL CREDITS ABROAD.			
Cash and Bills receivable in the several Departments, on 1st May 1829:		£.	£.
Bengal - - - *S.Rs.* 2,71,30,853 - *C.Rs.*	3,14,71,789	3,147,179	
Fort St. George - - - - - *M.Rs.*	2,10,27,915	2,403,190	
Bombay - - - - - - - *B.Rs.*	1,56,91,884	1,765,337	
Prince of Wales' Island, Singapore, and Malacca - - - - - - *S.Rs.*	2,47,490	28,709	
£.		7,344,415	
St. Helena - - - - - - - - - -		22,881	
			7,367,296
Advances made in England to several Public Institutions repayable in India, not realized in India at the close of the Official Year 1828–29 - - - - - - - - - -		- - -	87,429
Stores in the several Departments on 1st May 1829:			
Bengal - - - *S.Rs.* 2,66,82,180 - *C.Rs.*	3,09,51,329	3,095,133	
Fort St. George - - - - - *M.Rs.*	1,94,41,988	2,221,941	
Bombay - - - - - - *B.Rs.*	1,21,24,919	1,364,054	
Prince of Wales' Island, Singapore and Malacca - - - - - - *S.Rs.*	8,07,088	93,622	
£.		6,774,750	
St. Helena - - - - - - - - - -		147,467	
			6,922,217
Debts owing to the Company, including Arrears of Revenue, on 1st May 1829:			
Bengal - - - *S.Rs.* 4,80,06,132 - *C.Rs.*	5,56,87,113	5,568,711	
Fort St. George - - - - - *M.Rs.*	1,94,43,435	2,222,107	
Bombay - - - - - - *B.Rs.*	82,35,747	926,521	
Prince of Wales' Island, Singapore and Malacca - - - - - - *S.Rs.*	2,25,282	26,133	
£.		8,743,472	
St. Helena - - - - - - - - - -		4,592	
			8,748,064
Amount of Securities purchased by the Commissioners for the the reduction of the Company's Debts in India, included in the Amount of Debt, per Contra - - - - - - *S.Rs.*		2,39,96,763	2,783,624
TOTAL Territorial and Political Credits Abroad, carried forward - - £.			25,908,630

Appendix, No. 18.

Account of Stock of the East India Company on 1 May, 1829.

D^r - - - - - - No. 18.—STOCK per Computation of the East India Company

				£.
TOTAL Territorial and Political Debts Abroad, brought forward - -				50,038,998
TERRITORIAL AND POLITICAL DEBTS AT HOME, ON 1st MAY 1829:			£.	
Bills of Exchange unpaid from India and St. Helena, drawn in liquidation of Principal and Interest of Indian Debt, &c.; comprising all Bills drawn up to the close of the Indian Year of Account, 1828-29 - - - - - - - - - -			1,152,966	
Warrants passed the Court unpaid - - - - - - -			78,646	
Owing for Territorial Stores provided for Exportation - - -			54,711	
Unclaimed Prize Money, applicable to Lord Clive's Fund (Act 1 & 2 Geo. 4), bearing Interest at 5 per cent. - - - -			68,287	
The Commercial Branch for Territorial and Political Payments made in England, from 1st May 1814 to 1st May 1829 (including Interest) - - - - - - - - - - - -			4,631,906	
His Majesty's Government; balance due on account of Pay-office and all other demands in the Territorial Department, taking the Receipt and Expenditure on account of His Majesty's Government both in India and in England, to 1st May 1829 - -			630,605	
				6,617,121
TOTAL Territorial and Political Debts Abroad and at Home - - £.				56,656,119
COMMERCIAL DEBTS ABROAD, ON 1st MAY 1829:			£.	
Bengal, including Arrears - *S.Rs.* 12,64,500 -	*C.Rs.*	14,66,820	146,682	
Fort St. George, ditto - - - -	*M.Rs.*	4,126	471	
Bombay - - ditto - - - -	*B.Rs.*	72,721	8,181	
			155,334	
China, (23d February 1829) - - -	*Tales*	592	197	
Bills payable drawn from Canton on Bengal, omitted to be stated as a Debt upon the Bengal Quick Stocks - - - - -	*S.Rs.*	6,77,987 a' 2/ p'C.R.	78,646	
Commercial Debts Abroad - - £.			234,177	
Carried forward - - £.			234,177	56,656,119

Account of Stock of the East India Company on 1st May 1829.

on 1st May 1829, both in *India* and in *England—continued.* - - - - - Cr.

		£.
TOTAL Territorial and Political Credits Abroad, brought forward - -		25,908,630
TERRITORIAL AND POLITICAL CREDITS AT HOME AND AFLOAT OUTWARD, ON 1st MAY 1829.	£.	
Cargoes of Territorial Stores afloat outward, on 1st May 1829 -	359,598	
Amount of Territorial Exports in hand, or in course of preparation, on 1st May 1829 - - - - - - - - -	113,958	
What owing from sundry persons for Advances, repayable in England - - - - - - - - - - - -	26,149	
Bills of Exchange drawn on His Majesty's Government for Supplies furnished in India, unpaid 1st May 1829 - - -	80,229	
Value of Carnatic Stock belonging to the Company - - -	34,037	
Value of the East India College at Haileybury and of the Military Seminary at Addiscombe - - - - - - - -	177,220	
Due from His Majesty's Government for an Advance made at the Cape of Good Hope, given credit for to the Commercial Branch on being transferred for Adjustment in the General Government Account - - - - - - - - - -	18,203	
Balances in hands of Officers of the House, &c. of Sums advanced to pay Political Charges - - - - - - - -	3,670	
What the Company paid for their Dead Stock in India - -	* 400,000	
		1,213,064

* The Amount of Dead Stock in India for which Credit is above taken as a Territorial Asset, was created by an Expenditure incurred long before the commencement of the Company's Territorial Administration in India, such Expenditure, therefore, must necessarily have been wholly defrayed from Commercial Funds, and the Credit given to the Territory for the property thence resulting, has reference only to its use and occupation (for the greater part) for Territorial purposes.

TOTAL Territorial and Political Credits Abroad and at Home - - £.				27,121,694
COMMERCIAL CREDITS ABROAD, ON 1st MAY 1829.				
Cash in the Commercial Department, 1st May 1829.			£.	
Bengal - - - *S.Rs.* 24,12,942 = *C.Rs.*		27,99,013	279,901	
Fort St. George - - - - - - *M.Rs.*		1,94,570	22,237	
Bombay - - - - - - - *B.Rs.*		1,48,728	16,732	
			318,870	
China (23 February 1829) *Tales* - 55,036 - £.		18,345		
Cape of Good Hope - - - - - -		2,799		
			21,144	
			340,014	
Goods and Merchandize in the Import Warehouses, 1st May 1829:		£.		
Bengal - - *S.Rs.* 2,18,702 = *C.Rs.*	2,53,694	25,369		
Fort St. George - - *M.Rs.*	79,368	9,071		
Bombay - - - *B.Rs.*	2,28,250	25,678		
		60,118		
China (23 Feb. 1829), *Tales* 6,595 -	£. 2,198			
Cape of Good Hope - - -	57,161			
		59,359		
			119,477	
Commercial Credits Abroad, carried forward - - £.			459,491	
TOTAL Territorial and Political Credits, Abroad and at Home, carried forward, £.				27,121,694

Appendix, No. 18.

Account of Stock of the East India Company on 1 May 1829.

Dr - No. 18.—Stock per computation of the East India Company

		£.
Total Territorial and Political Debts Abroad and at Home, brought forward -		56,656,119
Commercial Debts Abroad, brought forward - £.	234,177	

* The Balances on account of Sunn Hemp provided for His Majesty's Government, which have been continued in the Quick Stocks, are deducted in the above Account; these items having been settled in account with His Majesty's Government in England, under the heads of

	S.Rs.
Goods in the Export Warehouse at Bengal -	3,04,893
Debts owing, including Advances at ditto -	1,75,492
S.Rs.	4,80,385

COMMERCIAL DEBTS AT HOME, ON 1st MAY 1829.

	£.
Bills of Exchange unpaid from China, comprising all Bills drawn to the close of the China Season, 1828-29 - - - - - - - - -	140,747
Customs - - - - - - - - -	2,013
Freight and demorage - - - - - - -	240,500
Supracargoes' Commission upon all Goods sold and unsold - - - - - - - - - -	60,890
Proprietors of Private Trade upon all Goods sold -	370,067
Almshouses at Poplar (Poplar Fund) bearing Interest at 5 per cent. per annum - - - -	245,342
Unclaimed Prize Money applicable to ditto (Act 1 & 2 Geo. 4) - - ditto - - ditto - -	36,670
Ditto, of which the appropriation has not yet been ascertained - - - - - - - -	43
Commercial Debts at Home, carried forward £.	1,096,272

Carried forward - - - £.	234,177	56,656,119

Account of Stock of the East India Company, on 1 May 1829.

on 1st May 1829, both in *India* and in *England*—*continued.* Cr.

				£.
TOTAL Territorial and Political Credits, Abroad and at Home, brought forward				27,121,694
Commercial Credits Abroad, brought forward - - £.			459,491	
Goods and Merchandize in the Export Warehouses, 1st May 1829.				
* Bengal - *S.Rs.* 60,27,992 - *C.Rs.*	69,92,472	£. 699,247		
Fort St. George - - *M.Rs.*	18,00,924	205,820		
Bombay - - - *B.Rs.*	1,30,863	14,722		
		919,789		
China (23 Feb. 1829) - - *Tales*	1,105,704	368,568		
			1,288,357	
Debts owing to the Company, including Advances for Investment, on 1st May 1829.				
* Bengal - *S.Rs.* 90,45,788 - *C.Rs.*	1,04,93,114	£. 1,049,311		
Fort St. George - - *M Rs.*	7 58,064	86,636		
Bombay - - - *B.Rs.*	9,68,176	108,920		
		£. 1,244,867		
China (23 Feb. 1829) *Tales* 132,712	£. 44,237			
Cape of Good Hope - - -	3,508			
		47,745		
			1,2 92,612	
Advances on account of Investment, &c. at Surat and Malabar, omitted in Bombay Quick Stocks, *B Rs.*		3,07,162	34,556	
Amount of Property in the North American Colonies, on 1st May 1829, and Afloat from China.				
CANADA:	£.			
Cash - - - - Halifax currency	213			
Unsold Goods - - — -	184,388			
	£. 184,601			
a' 4/1 ½ sterling for a currency dollar of 5/ - £. sterl^g		152,296		
HALIFAX:	£			
Cash - - - - Halifax currency	4,214			
Unsold Goods - - — - -	66,471			
Debts - - - — - -	2,586			
	£. 73,271			
a' 4/6 for a currency dollar of 5/ and 12 per cent. premium - - - - - £ sterling	58,880			
Add Cargoes Afloat, between China and Halifax, on 1st May 1829, *Tales* 277,666 a' 6/8 - - - - - - -	92,555			
		151,435		
			303,731	
Commercial Credits Abroad - - - £.			3,378,747	
COMMERCIAL CREDITS AT HOME AND AFLOAT, ON 1st MAY 1829		£.		
What due from the Public to the Company, East India Annuities engrafted on the 3 per cents. reduced, per Act 33 Geo. 3, c 47 - - -		1,207,560		
Cash, its balance on 1st May 1829 - - -		1,081,563		
Amount of Goods sold not paid for - - -		891,616		
Value of Goods in England unsold - - -		5,597,959		
Export Goods on hand, and in course of preparation		172,602		
Cargoes afloat outward - - - - - -		522,408		
Cargoes afloat homeward - - - - - -		2,813,252		
Remittances from British North American Colonies, *in transitû* - - - - - - - -		10,725		
Impress paid Owners of Ships not arrived in England		92,957		
Value of Ships, Sloops and Vessels, exclusive of those stationed abroad - - - - - - -		173,199		
Commercial Credits at Home, carried forward £.		12,563,841		
Carried forward - - - £.			3,378,747	27,121,694

II.
FINANCE.

Appendix, No. 18.

Account of Stock of the East India Company on 1 May 1829.

Dr - - - - - - No. 18.—STOCK per Computation of the East India Company

			£.
TOTAL Territorial and Political Debts Abroad and at Home, brought forward -			56,656,119
Commercial Debts Abroad, brought forward - - £.		234,177	
Commercial Debts at Home, brought forward £.	1,096,272		
Warrants passed the Court unpaid - - -	44,192		
What owing for Teas returned by the buyers and resold - - - - - - - - - -	971		
Dividends on Stock - - - - - - -	48,407		
Interest on Bonds - - - - - - - -	30,126		
Owing for Export Goods - - - - -	62,992		
Amount owing to the Fee Funds and Widows' Funds, the latter bearing Interest at 5 per cent. - -	6,504		
Amount due to the Trustees of the Deccan Booty, on Consignments of Bullion from the Prize Funds in India - - - - - - - - - -	10,762	1,300,226	
TOTAL Commercial Debts Abroad and at Home			1,534,403
Add,			
The Amount of the Company's Home Bond Debt, bearing Interest		3,780,475	
Ditto - - - not bearing Interest - - - - - -		15,417	3,795,892
£.			61,986,414

	£.	£.	£.
Total Territorial and Political Debts Abroad and at Home - - - - - - - - - -	56,656,119		
Ditto - - - - - - - Credits ditto - -	27,121,694		
Balance deficient in the Territorial and Political Branch -		29,534,425	
Total Commercial Debts Abroad and at Home £.	1,534,403		
Ditto - - - Credits ditto - - - - -	22,636,585		
Balance in favour, in the Commercial Branch - - -		21,102,182	
Balance deficient - - - - - - - - - -		8,432,243	
Add, the Amount of the Company's Home Bond Debt, as above - - - - - - -		3,795,892	
TOTAL BALANCE deficient, including the Home Bond Debt - - £.			12,228,135

East India House,
29 August 1832.

1st May 1829, both in *India* and in *England—continued.* - - - - - - - - Cr.

			£.
Total Territorial and Political Credits Abroad and at Home, brought forward -			27,121,694
Commercial Credits Abroad, brought forward - - £.		3,378,747	
	£.		
Commercial Credits at Home and Afloat, brought forward - - - -	12,563,841		
Value of the East India House and Warehouses -	1,294,768		
What owing from sundry persons for advances repayable in England - - - - - - - -	6,333		
Balances in hands of officers of the house and warehouse-keepers, of sums advanced to pay commercial charges - - - - - - - -	48		
Stock in the Public Funds standing in the Company's name, valued at the market prices on 1st May 1829	760,942		
Territorial Branch for Territorial and Political Payments made in England between 1st May 1814 and 1st May 1829, (including interest) - -	* 4,631,906		
		19,257,838	
Total Commercial Credits Abroad and at Home - - -			22,636,585
£.			49,758,279
Balance Deficient - - -			12,228,135
£.			61,986,414

* The Balance due to the Commercial Branch is subject to adjustment, with reference to the amount with which the Territorial Branch is chargeable in respect to the loss upon Consignments of Merchandize, made with a view to meet the demands upon the Home Treasury for Bills of Exchange drawn for Interest of India Debt, in conformity with the Plan of 1814, for the arrangement of the Home Accounts.

In the period from 1st May 1814 to 1st May 1829, there has also been advanced or set apart from the Surplus Commercial Profits in England, the sum of 4,923,021 *l.* towards the liquidation of Indian Territorial Debt, which being a Payment under the fourth head of Appropriation of the 57th section of the 53 Geo. 3, is not held to constitute a Claim upon the Territorial Department for repayment, upon the principle observed in respect to other Political Advances.

In the above Statement, the Amount of the Outstanding Home Bond Debt has not been placed to the separate account, either of Territory or of Commerce; but according to a Letter from the Court of Directors to the Board of Commissioners, under date the 10th March 1832, this Debt is held by the Court to be Territorial.

IN the above Account the article of **Dead Stock** is valued at 400,000 *l.* which includes Buildings and Fortifications, Plate, Household Furniture, Plantations, Farms, Sloops, Vessels, Stores and other articles of Dead Stock, according to Lord Godolphin's Award in the Year 1702; whereas the whole of Sums of Money expended in Buildings and Fortifications by the latest advices from the Company's several settlements, for the acquisition and maintenance of their Possessions, and the nearest estimated value of other articles of Dead Stock, is as follows:

	BUILDINGS and FORTIFICATIONS.		Plate, Household Furniture, Plantations, Farms, Sloops, Vessels, Stores, &c.		TOTAL.
	Political.	Commercial.	Political.	Commercial.	
	£.	£.	£.	£.	£.
Bengal, 30th April 1829	6,148,977	380,266	4,016,150	22,569	10,567,962
Madras - - -	2,102,045	39,592	440,378	20,287	2,602,302
Bombay - - -	1,778,254	91,818	425,436	1,674	2,297,182
St. Helena - - -	1,22,612	- - -	18,933	- - -	141,545
Prince of Wales' Island -	169,774	- - -	62,465	- - -	232,239
Singapore - - -	15,583	- - -	3,040	- - -	18,623
Malacca - - -	1,696	- - -	2,086	- - -	3,782
China, 23d February 1829	- - -	3,883	- - -	6,239	10,122
£.	10,338,941	515,559	4,968,488	50,769	15,873,757

(Errors excepted)

Thos S. Cabell,
Acct Genl.

Appendix, No. 19.

Appendix, No. 19.

Appropriation of the Surplus Profits of the East India Company.

CORRESPONDENCE, &c. relating to the APPROPRIATION of the SURPLUS COMMERCIAL PROFITS of the EAST INDIA COMPANY.

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5. (1)—Account between the Territorial and Commercial Branches, in respect to Bills of Exchange drawn from India, on account of Interest of India Debts, 1814–15 to 1816–17 - - - - - - - p. 281
5. (2).—Ditto - ditto - in respect to Payments of a Political Nature, made from Commercial Funds in England, &c. 1814–15 to 1816–17 - - p. 282
6.—Specification of Sums applied by the Court of Directors in England to the discharge of Principal of India Debt, 1814–15 to 1816–17 - - - p 286
7.—Ditto - ditto - to reduction of Home-Bond Debt, 1814–15 to 1816–17 - - - - p. 287
8.—A Specification of the Particulars of the Payments on account of Charges of Merchandize, 1814–15 p. 287
9.—Ditto - ditto - - ditto - - 1815–16 p. 289
10.—Ditto - ditto - - ditto - - 1816–17 p. 291
11.—Account of Surplus Commercial Profits of the East India Company, after payment of the Dividends on the Capital Stock, from 1st May 1814 to 1st May 1831, together with the Amount appropriated in the same period, and showing the Balance remaining unappropriated on 1st May 1831, prepared in accordance with the Opinion of the Company's Standing Counsel, as it respects the Home-Bond Debt discharged - - - - - - - - p. 293

India Board, Westminster,
16 March, 1832.

CORRESPONDENCE.

LETTER from *Thomas P. Courtenay*, Esq. to *James Cobb*, Esq.; dated India Board, 7th January 1818.

Sir,

THE Commissioners for the Affairs of India, having taken into their consideration the Act of the 53d of the King, c. 155, with reference to the appropriations of the net proceeds of the sales of goods, and all commercial profits, &c. in Great Britain, have directed me to request that you will move the Court of Directors that information may be furnished to the Board, whether any measures have been adopted or are in contemplation, to carry into effect the appropriation prescribed under the 4th head in the 57th section of the said Act.

I am, &c.
(signed) *Thomas P. Courtenay.*

LETTER from *Joseph Dart*, Esq. to *T. P. Courtenay*, Esq.; dated East India House, 31st January 1818.

Sir,

YOUR letter of the 7th instant, addressed to Mr. Cobb, referring to the subject of the appropriations of net proceeds, &c. contained in the Act of the 53d of the King, and requesting that information be furnished the Board of Commissioners for the Affairs of India, whether any measures have been adopted, or are in contemplation, to carry into effect the appropriation prescribed under the 4th head of the 57th section of the Act, has been duly submitted to the Court of Directors.

Vide Appendix 1 to 4.

I have the Court's commands to inform you, that by certain accounts which I am directed to transmit to you for the information of the Board of Commissioners, it will be apparent to the Board that the Court deem the surplus applicable to the appropriation under the 4th head of the 57th section to have amounted, in the years 1814–15, 1815–16, and 1816–17, to 1,979,032 *l.*

From this aggregate surplus, the Court have appropriated in the same period 718,248 *l.* in discharge of Indian debt, and 628,300 *l.* in reduction of the home-bond debt, by bonds paid off or paid in for goods bought at the sales; the total sum appropriated being 1,346,548 *l.*; for which appropriations the Court of Directors have to request the approbation of the Board of Commissioners.

Appendix, No. 19.

Appropriation of the Surplus Profits of the East India Company.

The Board will perceive that the sum of 632,484 *l.* of the aggregate surplus still remains unappropriated.

The Court of Directors, however, have it not in contemplation at present to adopt measures for a further appropriation; they deem it inexpedient to do so for many reasons, principally because the constitution of the Company's home financial operations induces at all times the necessity of maintaining a large and available balance of cash in the Treasury.

The uncertainty of the amount of the drafts from India on account of the interest on Indian debt will alone evidence this necessity; but the Court have now an additional reason for so doing, with a view to provide for the payment of such part of the principal of the home-bond debt as may be demanded by the holders after the 31st March next, in consequence of the notice issued for the reduction of its interest; and although, from the present price of these securities in the money-market, the Court do not apprehend that demands for the payment of principal will to any magnitude be made upon the Company, yet the Court deem it prudent to be prepared for any contingency.

The Board will necessarily observe, in the accounts herewith transmitted, a charge for a premium of insurance at a certain per-centage, to cover losses by sea.

The Court have directed the introduction of this charge for the purpose of framing the Company's accounts upon the correct principle of mercantile transactions, and of creating, by an aggregate of premiums, a fund to provide against losses of extreme magnitude, to the end that these losses should not operate in any one year in suspension or diminution of the dividend to the proprietors.

It may be said that the profit of the Company's insurance account is as much within the purview of the Act as any other commercial profit; but the Court of Directors are persuaded it can by no means be held to follow, that the total amount of risks annually terminated ought to be considered in the light of available profit, while other risks of great account are undecided. The rate of premium is formed not singly in reference to the operations of one or two years, but to an average of years. This desire of the Court of Directors to create an insurance fund is not new, or for the first time brought to the notice of the Board; but the proposal is now renewed, with some modifications, which the Court trust will induce a re-consideration of the subject, and remove the objections formerly urged against it.

The Court of Directors therefore propose to charge a premium of insurance upon the commercial exports, imports and shipping of the Company; that the amount of these premiums be passed to the credit of an account, entitled "General Sea Insurance Account," and all losses to its debit; that the amount of premiums beyond losses, which on 1st May 1817 amounted to 332,776 *l.*, be allowed to accumulate until a fund be created to the amount of 500,000 *l.*; that all accumulation beyond this sum of 500,000 *l.* be carried to the credit of profit and loss, and thus form a part of the sum to be appropriated under the Act of the 53d. If losses occur so as to reduce the balance below 500,000 *l.*, the application of premiums to profit and loss to be suspended until the balance shall again exceed that amount.

The Board will perceive that the intention of this arrangement is to afford an additional security for the dividend, but at the same time without appropriating the profit or the excess of the insurance fund to other than its legitimate object. The application of the surplus profit to the purposes of the 4th head of the 57th clause is not defeated, but merely delayed.

The object in view might be obtained were the Company to effect insurances at the offices in London, or at Lloyd's Coffee-house; and the premiums so expended would constitute a portion of the Company's commercial outgoings; but in this case, the profit of the insurance would not rest with the Company, and the appropriations under the 4th head of the 57th section of the Act would be permanently affected.

The advantage of the Court's proposal is therefore so clearly manifest, that the Court rely with great confidence upon the sanction of the Board of Commissioners for its being immediately carried into effect.

I have the honour to be, &c.

(signed) *J. Dart,* Assistant Secretary.

LETTER from *Thomas P. Courtenay,* Esq. to *James Cobb,* Esq.;
dated India Board, 17th February 1818.

Sir,

I HAVE to acknowledge the receipt of the letter from Mr. Dart, of the 31st ult. with its enclosures, relating to the appropriation of the surplus profits of the trade of the East India Company in England, from 1st May 1814 to 30th April 1817. Having brought the same under the consideration of the Commissioners for the Affairs of India, I am instructed to request that you will signify to the Court of Directors, that previously to entering into the matter of your letter, the Board conceive it necessary to be furnished with further information on the following points:

1st. The deduction from the profit of 4 per cent. on the prime cost of the investment, as an insurance to cover losses by sea. The Board, in considering the proposal of the Court on this point, as communicated in your letter, have necessarily had reference to the plan of arrangement for keeping the books of account in England, as approved by them, and transmitted with my letter of 30th June 1814, in which the charge is objected to; also to my letter of 24th February 1815, expressing the opinion of the Board, that insurance could not

not be legally introduced in the manner proposed by the Court, in the Circular Commercial Draft, No. 82; which draft was therefore disapproved. Information is requested whether the question as to the legality of the institution of an insurance fund in the manner proposed, has been submitted for the opinion of the law officers of the Company?

2d. The interest on the balance due from the territorial branch at the close of the years 1814–15 and 1815–16, not invested for consignment to England, conformably to the provisions of the Act of the 53 Geo. 3. The principle of this charge has not yet been submitted to the Board. The Board desire that an account may be forthwith prepared, exhibiting in detail the manner in which the alleged balance in each year was produced, and the grounds upon which interest thereon is proposed to be charged by the commercial to the territorial department.

3d. A specification of the particulars of the sums stated to have been appropriated to the discharge of the Indian debt in the years 1814–15, 1815–16 and 1816–17, so far as relates to the description of loans thus liquidated.

4th. A specification of the sums stated to have been appropriated in reduction of the home-bond debt in the same years; distinguishing the bonds paid off from the bonds paid in for goods; stating likewise, whether such bonds, so paid off and paid in, have been cancelled; or are held re-issuable.

5th. A specification of the particulars of charges merchandize in the same years.

I am, &c.

(signed) *Tho. P. Courtenay.*

LETTER from *Thomas P. Courtenay*, Esq. to *James Cobb*, Esq.; dated India Board, 29th May 1818.

Sir,

I AM directed by the Commissioners for the Affairs of India to request that you will call the attention of the Court of Directors to my letter of 17th February last, requiring further information upon certain points connected with the appropriation of the surplus profits of the East India Company in England, and that you will signify the desire of the Board that such information may be furnished forthwith, so far as practicable.

I am, &c.

(signed) *Tho: P. Courtenay.*

LETTER from *Thomas P. Courtenay*, Esq. to *Joseph Dart*, Esq.; dated India Board, 23d July 1818.

Sir,

I AM directed by the Commissioners for the Affairs of India to request that you will again call the attention of the Court of Directors to my letter to Mr. Cobb, of 17th Feb., calling for explanations respecting the appropriation of the surplus profits of the trade of the East India Company, and which call was repeated by direction of the Board, in my letter of 29th May, and that you will acquaint the Court that the Board desire to be furnished with the information required therein without further delay.

I am, &c.

(signed) *Tho. P. Courtenay.*

LETTER from *Joseph Dart*, Esq. to *Thomas P. Courtenay*, Esq.; dated East India House, 12th August 1818.

Sir,

YOUR letter of the 17th February last, addressed to the late Secretary, Mr. Cobb, requiring further information upon certain points relating to the appropriation of the surplus profits of the trade of the East India Company in England, from the 1st May 1814 to the 30th April 1817, has been laid before the Court of Directors, and I am commanded to transmit the following observations in reply to the several points contained in that letter, and which will be adverted to in the order in which they have been propounded.

Information required by the Board.	Replies.
1st. The deduction from the profit of 4 per Cent. on the prime cost of the investment, as an insurance to cover losses by sea: information is requested whether the question as to the legality of the institution of an Insurance Fund in the manner proposed, has been submitted for the opinion of the law officers of the Company?	By a reference to my letter of the 31st January last, addressed to you by order of the Court, for the information of the Board of Commissioners, it will be perceived that the object had in view by the Court of Directors, in the introduction into the accounts of the charge of insurance, was for the purpose of framing the Company's accounts upon the correct principles of mercantile transactions, and to create, by an aggregate of premiums, a fund to provide against losses

Appendix, No. 19.

Appropriation of the Surplus Profits of the East India Company.

Information required by the Board. — Replies.

losses of extreme magnitude, to the end that these losses should not operate in any one year in suspension or diminution of the dividend to the proprietors.

Although the Court have not distinctly submitted the question as to the legality of the institution of an insurance fund for the opinion of the law officers of the Company, they have directed a case to be prepared, having reference to the several Charters and Acts of Parliament under which the Company were originally constituted, and their affairs from time to time revised and regulated; which case contains the following queries for the joint opinion of the Attorney and Solicitor-general, and Mr. Serjeant Bosanquet.

1st. "Whether the East India Company are required to make an annual statement of profit and loss?"

2dly. "Whether the Company are bound to deal with, and treat as profit, the whole balance appearing in their favour in any one year, without making any deduction or reservation for contingent losses and adventures, or for such sums as may be likely to be wanted for territorial purposes?"

3dly. "Whether the Company are bound, after satisfying the three first appropriations in 53 Geo. 3, c. 155, s. 57, annually to apply the whole apparent balance, without any deduction or reservation, in extinction of debt, under the 4th appropriation?"

The Opinion of Counsel is as follows:

"We are of opinion that the East India Company are not required to make an annual statement of profit and loss upon their commercial concerns, in the accounts which they render to Parliament; but that it is sufficient for them to state in those accounts the several particulars enumerated in the 33 Geo. 3, c. 52, s. 16, under distinct heads, for the territorial, political and commercial branches of their affairs, conformably to the directions of the 53 Geo. 3, c. 155, s. 64.

"Although it may be necessary, for the purpose of enabling the Company to judge what sums may be applicable to the several appropriations directed by the 53 Geo. 3, c. 155, that estimates of their profit and loss should be made every year, we think that such estimates are not to be considered as conclusive statements by the Company of the amount of their actual profit or loss; and that in such estimates they are not bound to treat as profit the whole cash balance appearing in their favour in any one year, without making reasonable deductions and reservations for contingent losses, as well as for such payments as they may be called upon to make for territorial purposes.

"We are consequently of opinion, that the Company are not bound, after satisfying the three first appropriations directed by the 53 Geo. 3, c. 155, s. 57. annually to apply the whole apparent balance in extinction of debt under the fourth appropriation, without making such reasonable reductions and reservations as we have already mentioned."

It hence appears that the Company are not bound to treat as profit the whole cash balance appearing in their favour in any one year, nor after satisfying the three first appropriations of the 53d, are they bound annually to apply the whole apparent balance in extinction of debt under the fourth appropriation, without making reasonable deductions and reservations for contingent losses.

I am, therefore, directed to acquaint you, for the information of the Board of Commissioners, that this principle being admitted by the Board, it will be unnecessary at present to persevere in the mode detailed to you in my letter of the 31st January last, in respect to the insurance account, except so far as to introduce a charge for insurance into their accounts, for the purpose of exhibiting those accounts on a correct mercantile principle; but the profit apparent on the insurance account will be added to other annual profits, and together be subject to the appropriations of the Act of the 53d.

2dly. That an account may be forthwith prepared, exhibiting in detail the manner in which the alleged balance due from the territorial branch, at the close of the years 1814-15 and 1815-16, was produced, and the grounds upon which interest thereon is proposed to be charged by the commercial to the territorial department.	The accounts, exhibiting in detail the manner in which the balance due from the territorial branch is produced, are herewith transmitted (*No. 1.); the grounds upon which interest is proposed to be charged by the commercial to the territorial department, are chiefly as follows: The Act of the 53d directed a separation of the accounts of the East India Company into

* *Vide* Appendix, No 5, (1 and 2.)

the Board. Replies.

Appendix, 1

Appropriatio
the Surplus 1
of the East I
Company.

eph.
8. wo branches of territory and commerce; an exposition of this transmitted to India, in a despatch from the public department
of Ind n September 1813.
uiry st 8th paragraph of this letter states, that "We (the Court) cannot
the B(stinctly explain our views of the sections of the Act which have
ur leten brought under notice, (viz. the 55th and 56th sections) than by
is onng, that although the management of the whole as one concern
ins with us, it is requisite that the political branch should be con-
·ed as an affair of government, the commercial as that of a *mercantile transaction*, and by debiting and crediting in account the transactions between them in advances and supplies, as if they were absolutely distinct and separate concerns, so that accounts of receipt, expenditure and balance may be duly rendered by each respectively, in the way required by Parliament."

It will be observed, that in this despatch the commercial branch of the Company's affairs is directed to be considered in the light of a mercantile transaction; the Court apprehend that the charge for interest on any balance resulting from such transaction is in strict conformity with the mercantile principle; the Board itself has in effect recognized the application of this principle, in the approbation of certain paragraphs contained in a commercial despatch to Bombay, under date the 9th April 1817.

In that despatch, the Bombay government was instructed as to the mode of stating the accounts respectively between the territorial and the commercial departments, the 7th paragraph of which is as follows:

"We also desire that the charge for interest," (interest contained in invoices for Europe) "be omitted, for although in the adjustment of payments between the commercial and political branches, the *charge for interest will justly attach on the balance of those payments*, yet this charge must be founded on a general balance of the disbursements respectively made at all the presidencies of India, as well as from our home treasury."

The Court are of opinion also, that the charge for interest, and the rate of that interest, may be upheld from another consideration.

By the 56th section of the 53d, it is provided, that a sum equal to the payments from the commercial funds at home, on account of territorial charges, should be annually applied in India to investment or remittance to England.

In the transactions of the years 1814-15 and 1815-16, the territory has not fulfilled these directions; a large balance is due to the commerce, and to the extent of that balance has the territorial branch been saved the necessity of borrowing money in India.

It must also be recollected, that the competency of the Indian governments to repay the advances made from the commercial branch has been and may again be materially circumscribed by the disbursements of those governments on account of His Majesty's service; these disbursements carry interest, for which interest the territory obtains credit; and if the balance due to the commercial branch did not bear interest, that branch would suffer at a time when funds of a sufficient magnitude to liquidate its demand on the territory were running at an Indian interest in the public account.

ation of the particulars of This account herewith transmitted(*No.
have been appropriated
idian debt, in the years
id 1816-17, as far as
iption of loans thus

on of the sums stated The account specifying these
iated in reduction of is tr

ıdix, No. 19.

priation of
rplus Profits
East India
any.

LETTER from ιhomas *P. Courtenay*, Esq. to *Josph* .
lated India Board, 22d August 181.

Sir,

HAVING laid before the Commissioners for the Affairs of Ind
12th instant, furnishing information upon certain points of inquiry st
the 17th February, I am directed to acquaint you that although the Bc
cating their sentiments upon several of the matters to which your lett
relate, until they shall have given them full consideration, there is one
they cannot forbear calling the earliest attention of the Court, becaus
Board to be manifestly inaccurate, and to require immediate correction.

The Paper, No. 3, which accompanied your letter, purports to be a " Sp
sums appropriated in the years 1814–15, 1815–16 and 1816–17, to the
Home-Bond Debt." It appears from this Paper, that of the sum of
to have been so applied, an amount of 100,000 *l*, only has been, in fact,
reduction of debt. The remainder, consisting of bonds amounting to 29
upon the Company's sales, and of bonds for 232,500 *l. brought up* by the
which classes of bonds, amounting together to 528,300 *l.* are stated as
but " *re-issuable*" at the pleasure of the Court. So far as this sum of 5
cerned, therefore, there is no permanent reduction of debt; nor can th
deducted from the amount of " surplus profits remaining to be appropriate
bonds shall actually have been *cancelled*, with the approbation of this Board.

With respect to the sum of 100,000 *l. really* applied to reduction of debt
1814 and 1815, by cancelling bonds to that amount, the Board feel it their duty t
that by the statute, any reduction of bond debt at home (as well as of debt in
Indies) must be made " with the approbation of the Board of Commissioners.'
hardly be necessary to argue that this approbation must, for any useful purpose,
previously to the cancelling of the bonds.

The Board do not mean to withhold their approbation in the present instance, t
trust that the like oversight will be avoided in future.

I am, &c.
(signed) *Thos. P. Court*

LETTER from *Joseph Dart*, Esq. to *Thomas P. Courtenay*, Esq.;
dated East India House, 16th September 1818.

Sir,

I HAVE the honour to transmit to you the accompanying copy of a Resolution of a Se
Court, to forward to India the sum of 500,000 *l.* from the surplus commercial profits of
Company, to be applied to the reduction of the principal of the debt in that coun
subject to the approbation of the Right honourable the Board of Commissioners for
Affairs of India, agreeably to the 57th clause of the Act of the 53d Geo. 3, c. 155.

I am commanded to request that you will have the goodness to submit the said R
lution for the approbation of the Board, upon the receipt of which, measures will be t
to carry the same into effect.

I have, &c.
(signed) *J. Dart*, Secret

(Enclosure.)

AT a Secret Court of Directors, held on Wednesday, 16th September

A Report from a Secret Joint Committee of Correspondence and
1th instant, being read, and

The Court having had under consideration the present state of the fin
ny, both at home and abroad, and having adverted to the financial
ich were read in Court on the 9th instant, as also to a statement
rcial profits of the Company, which has been laid before the
rd of Commissioners for the Affairs of India,

esolved unanimously, That the sum of 500,000 *l.* from the surp
Company, be forthwith forwarded to India, to be applied to
al of the debt in that country, subject to the approbation of
Commissioners for the Affairs of India, under the provis

.riation of
Surplus Profits
the East India
Company.

Court will submit for the opinion of their law officers Board, whether the Bombay treasury bills come strictly undei priation, mentioned in the 57th section of the Act of the 53 Geo.

I
(signed)

(Enclosure.)

STATEMENT of Bills of Exchange drawn from *Bengal* and *B* Principal and Interest of Indian Debt, in addition to the Amou Secretary's Letter to the Board of Commissioners for the Affai 17th September last.

BOMBAY:
On account of Treasury Bills of 1817-18 and 1818-19 - - - -

BENGAL:
On account of Septennial Loan Obligations, re-invested under the Court's Advertisement, of 12th July 1811 - - - - - - - -

* This bill has been presented for acceptance, but the advice thereof ha been received.

Thomas G. Lloyd,
Accountant's Office, 22 Oct. 1819. Pro Accountant-

LETTER from *Thomas P. Courtenay,* Esq. to *Joseph Dart,* Esq.; dated India Board, 30th October 1819.

Sir,

IN reference to your letter of the 27th instant, I am directed by the Commissione the Affairs of India to acquaint you, for the information of the Court of Directors, the Board see no objection to the payment of the bills alluded to in your letter, amoun to 64,845 *l.* 3 *s.* 4 *d.*, but they desire to be understood as accompanying this sanction w a similar reservation to that contained in my letter to you, dated the 16th instant, relat to the Bombay treasury bills.

I am, &c.
(signed) *T. P. Courtenay.*

LETTER from *Joseph Dart,* Esq. to *Thomas P. Courtenay,* Esq.; dated East India House, 25th November 1819.

Sir,

I AM commanded by the Court of Directors of the East India Company to acquaint you, for the information of the Board of Commissioners for the Affairs of India, that in addition to the sums advised in my letters to you of the 17th September and 27th ultimo, to have been drawn from Bombay upon the Court, on account of treasury bills of 1817-18 and 1818-19, and from Bengal on account of principal of the septennial loan, of March and July 1811, and which you state the Board see no objection to the payment of, the following bills of exchange (at present unadvised) have been presented for acceptance; and as the parties to whom the said bills belong are desirous that they should be accepted forthwith, I am directed to request you will obtain the consent of the Board to the appropriation of a further portion of the surplus home profits in liquidation thereof.

I have, &c.
(signed) *J. Dart,* Secretary.

No.	DATE.	AMOUNT.	——
	BOMBAY on account of Treasury Bills of 1817-18 and 1818-19:	£. s. d.	£. s. d.
103	25 May 1819 - - - -	109 2 6	
109	1 June - - - - -	368 5 11	
121	3 - - - - - - -	736 11 10	
123	5 - - - - - - -	68 4 –	
127	12 - - - - - - -	2,346 3 9	
130	12 - - - - - - -	272 16 3	
			3,901 4 5
	BENGAL on account of Principal of the Septennial Loan of 12 July 1811:		
3	31 Dec. 1818 - - - - -	- - -	1,335 –

om *Peter Auber*, Esq. to *T. P. Courtenay*, Esq.;
ıted East India House, 7th October 1819.

Appropriatn. the Surplus Pro. of the East India Company.

e request contained in your letter of the 27th ultimo, I am directed s of the East India Company to transmit you the accompanying ın Debts, on account of which the bills mentioned in Mr. Dart's h ultimo were drawn.

I have, &c.
(signed) *P. Auber*, Assistant Secretary.

(Enclosure.)

ſ' of the Indian Debts, on account of which the Bills mentioned in 's Letter to the Board of Commissioners for the Affairs of India, of ›er, have been drawn.

	£.	s.	d.
ıBAY:			
›f Treasury Bills of 1817-18 and 1818-19 - - - -	18,117	1	10
ENGAL:			
t of Septennial Loan Obligations, re-invested under the Court's sement, of 12 July 1811 - - - - - - - - -	4,685	6	7
£.	22,802	8	5
—Bills to the amount above stated are already presented, but by ›ices received, the total amount of Bombay bills drawn as above, is	21,688	6	5
.o, Bengal - - - - - - - - - - - - - -	4,950	6	7
£.	26,638	13	-

(Errors excepted.)

(signed) *T. G. Lloyd*,
Pro Accountant-general.

East India House, 5 October 1819.

LETTER from *Thomas. P. Courtenay*, Esq. to *Joseph Dart*, Esq.;
dated India Board, 16th October 1819.

Sir,

IN reference to your letter of the 17th ultimo, and Mr. Auber's of the 7th instant, I am directed by the Commissioners for the Affairs of India to acquaint you, for the Court's information, that it will in their opinion be very proper for the Court to accept the bills, of which the statement is inclosed in Mr. Auber's letter.

But as it appears to the Board that a doubt may possibly be entertained whether the Bombay treasury bills come strictly under the fourth head of appropriation mentioned in the 57th section of the Act 53 Geo. 3, c. 155, under which enactment the Board's approbation is required, they desire that they may not be considered as deciding upon the question of appropriation, upon which it will perhaps be desirable for the Court to take the opinion of their law officers.

I am, &c.
(signed) *T. P. Courtenay.*

LETTER from *Joseph Dart*, Esq. to *Thomas P. Courtenay*, Esq.;
dated East India House, 27th October 1819.

Sir,

HAVE the commands of the Court of Directors of the East India Company to acknow-
ɾe the receipt of your letter of the 16th instant, wherein you signify the opinion of the rd of Commissioners, relative to the Court's accepting the bills of exchange drawn Bengal and Bombay, for principal and interest on debt.

m also directed to acquaint you that the Court have received advices of further drafts Bombay to the extent of 64,845*l.* 3*s.* 4*d.*, on account of principal and interest; casury bills of 1817-18 and 1818-19, and the Court therefore request the sanction of ℨoard of Commissioners to the appropriation of a portion of the surplus home profits, yment thereof.

ıppearing, by accounts received from Bombay, that the total amount of treasury ısued, containing an option of a remittance to England by bills on the Court at '. per rupee, was 11,13,500 rupees; further drafts may be expected on the same ac-
o the extent of about 52,000 *l.*

tion of
plus Profits
East India
any.

beg leave to acquaint you, that we shall avail ourselves o
to submit the subject of your letter to the consideration of the Co
to you the decision which they adopt thereon.

We have, &c
(signed)

Letter from *Joseph Dart*, Esq. to *Thomas Peregrine Courtena*
dated East India House, 27th August 1819.

Sir,

IN reference to the letter from the Right hon. the President of the I
sioners for the Affairs of India, under date the 6th instant, I have receive
of the Court of Directors of the East India Company to transmit to you th
copy of a Resolution adopted by them on the 25th instant, for forwarding t
ensuing season the further sum of 500,000*l.*, to be applied towards the rede
debt in India, agreeably to the Act of the 53 Geo. 3, c. 155, s. 57, and of the
plan, lately approved by the Court and the Board.

I am directed to request that you will be pleased to submit the said R
the approbation of the Right hon. Board, in conformity with the provisions
before referred to.

(signed) *J. Dart*, Se

(Enclosure.)

RESOLUTION of a Court of Directors of the East India Company; dated the 25th of August 1819.

A Report from the Joint Committee of Correspondence and Treasury, dated
20th instant, being read,

Resolved, That with the approbation of the Right hon. Board of Commissioners for
Affairs of India, the further sum of 500,000*l.* be sent out to Bengal in the ensuing seas
(which, with the sums already transmitted, will make a total of 1,500,536*l.* 18*s.* 8*d.*) f
the purpose of being applied towards the redemption of the debt in India, agreeably to th
provisions of the Act of 53 Geo. 3, c. 155, s. 57, and of the sinking fund plan, which has received the approbation of the Court, and the Right honourable the Board of Commissioners for the Affairs of India.

LETTER from *John Wright*, Esq. to *Joseph Dart*, Esq.; dated India Board, 30th August 1819.

Sir,

I HAVE received, and laid before the Commissioners for the Affairs of India, your letter of the 27th instant, transmitting copy of a Resolution of the Court of Directors for forwarding to India a further sum of 500,000*l.* from the surplus commercial profits in England, to be applied to the redemption of the Indian debt, and I am directed by the Board to signify their approbation of the said Resolution.

(signed) *J. Wright*,
Assistant Secretary.

LETTER from *Joseph Dart*, Esq. to *Thomas P. Courtenay*, Esq.; dated East India House, 17th September 1819.

Sir,

I HAVE received the commands of the Court of Directors of the East India Company to acquaint you, for the information of the Right honourable the Board of Commissioners for the Affairs of India, that bills of exchange to the amount of twenty-two thousand eight hundred and two pounds eight shillings and five pence (22,802*l.* 8*s.* 5*d.*), drawn from India, in liquidation of Indian debt, have been presented to the Court for acceptance.

The Court therefore request the sanction of the Board to the appropriation of a part of
the surplus home profits of the Company in payment of the said bills, agreeably to the Ac
of 53 Geo. 3, c. 155, s. 57.

I have, &c.
(signed) *J. Dart*, Secretary.

LETTER from *Thomas P. Courtenay*, Esq. to *Joseph Dart*, Esq.; dated India Board, 27 September 1819.

Sir,

IN reference to your letter of the 17th instant, I am directed by the Commissioner
the Affairs of India to request that you will move the Court of Directors to furnis
Board with a particular statement of the Indian debts, on account of which the bills
tioned in your letter have been drawn.

I am, &c.
(signed) *T. P. Court*

) enclose a copy of a letter from the Admiralty, and to sta urt should not be prepared to send by the Carron the sum which capable of conveying, it will be necessary for the Court to inti- Admiralty forthwith, in order that the ship may not be further

App

Appropriati the Surplus of the East I Company.

I am, &c.
(signed) *John Wright*,
Assistant Secretary.

TER from *Joseph Dart*, Esq. to *Thomas P. Courtenay*, Esq.;
dated East India House, 2d April 1819.

onour to inform you that the Court have this day come to a Resolution of India a further sum of 500,000*l*. from the surplus commercial profits in e applied in the redemption of the Indian debt, provided such appropriation s commercial profit shall meet the approbation of the Right honourable the mmissioners for the Affairs of India.

e commands of the Court to transmit to you, for the information of the Board ssioners, a copy of this Resolution, for the purpose of obtaining their consent to priation of the surplus commercial profits in the manner now proposed by the greeably to the provisions of the 57th clause of the Act of the 53 Geo. 3, c. 155.

I have, &c.,
(signed) *J. Dart*, Secretary.

(Enclosure.)

RESOLUTION of a Court of Directors of the East India Company;
dated 2d April 1819.

Resolved, That with the approbation of the Right honourable the Board of Commissioners or the Affairs of India, the further sum of 500,000*l*. from the surplus commercial profits of the Company, be sent out to Bengal, which, with the sum of 500,536*l*. 18*s*. 8*d*. already transmitted, will make a sum total of 1,000,536*l*. 18*s*. 8*d*. for the purpose of being applied towards the redemption of the debt in India, agreeably to the provisions of the Act of the 53 Geo. 3, c. 155, s. 57, and of the sinking fund plan, which has already received the approbation of the Court and of the Board of Commissioners for the Affairs of India.

(signed) *J. Dart*, Secretary.

LETTER from *Thomas P. Courtenay*, Esq. to *Joseph Dart*, Esq.;
dated India Board, 5th April 1819.

Sir,

I HAVE received, and laid before the Commissioners for the Affairs of India, your letter of the 2d instant, transmitting a copy of a Resolution of the Court of Directors, for forwarding to India a further sum of 500,000*l*. from the surplus commercial profits in England, to be applied in the redemption of the Indian debt, and I am directed by the Board to signify their approbation of the said Resolution.

I am, &c.,
(signed) *T. P. Courtenay*.

LETTER from the Right hon. *George Canning* to the Chairman and Deputy Chairman of the East India Company; dated India Board, 6th August 1819.

Gentlemen,

ALLOW me to request that you will direct the attention of the Court of Directors to the disposal of the Company's commercial surplus, your intentions respecting which ought, ccording to the Act of Parliament, to be submitted to this Board without delay.

I have, &c.,
(signed) *George Canning*.

LETTER from the Chairman and Deputy Chairman of the East India Company to the Right hon. *George Canning*; dated East India House, 6th August 1819.

Sir,

E have the honour to acknowledge the receipt of your letter of this day's date, sting that the attention of the Court may be directed to the disposal of the Company's ercial surplus, and adding, that the Court's intentions respecting which ought, ing to the Act of Parliament, to be submitted to the Board without delay.

We

Appendix, No. 19.

Appropriation of the Surplus Profits of the East India Company.

Esq. to *Joseph Dart*, Esq.;
ecember 1819.

o, I am directed by the Commissioners for
information of the Court of Directors, that the
of the bills alluded to in your letter, amounting to
o be understood as accompanying this sanction with
ntained in my letter to you, dated the 16th October last,
bills.
press the desire of the Board to be furnished with a copy of
n submitted to the law officers in conformity with the sug-
of the 16th October, together with the opinion, if any, given

I am, &c.
(signed) *T. P. Courtenay.*

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m *Joseph Dart*, Esq. to *Thomas P. Courtenay*, Esq.;
ated East India House, 21st April 1820.

een received by the ship Albinia, from Bombay, that bills of
eight thousand three hundred and twenty pounds fifteen shillings
15*s.* 6*d.*) have been drawn on the Court of Directors of the
in discharge of treasury bills of 1817–18 and 1818–19, I have
nmands to apprise you thereof, for the information of the Board
the Affairs of India, and to request their sanction for the appro-
of the surplus home profits of the Company in discharge of the

I have, &c.
(signed) *J. Dart*, Secy.

ER from *Thomas P. Courtenay*, Esq. to *Joseph Dart*, Esq.;
dated India Board, 6th May 1820.

to your letter of the 21st ultimo, I am directed by the Commissioners fo
India to acquaint you, for the information of the Court of Directors, that
no objection to the payment of the bills alluded to in your letter, amount-
5*s.* 6*d.*; but they desire to be understood as accompanying this sanction
servation to that contained in my letter to you, dated the 16th October
the Bombay treasury bills.
same time, to repeat the desire of the Board to be furnished with the copy
which may have been submitted to the law officers, in conformity with the
contained in my letter, of the 16th October, together with the opinion, if any,
on.

I am, &c.
(signed) *Thomas P. Courtenay.*

ETTER from *Joseph Dart*, Esq. to *Thomas P. Courtenay*, Esq.;
dated East India House, 18th August 1820.

ce to my former communications to you upon the subject of bills of ex-
ised and drawn from Bombay, on account of treasury bills of 1817–18
), I have received the commands of the Courts of Directors of the East
ny to acquaint you that another bill for the sum of 409 *l.* 4*s.* 4*d.* has been
ised on the same account.
refore request the sanction of the Board of Commissioners for the Affairs
ppropriation of a portion of the surplus home profits of the Company
aid bill.

I have, &c.
(signed) *J. Dart*, Secy.

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art, Esq. to *John Wright*, Esq.; dated East India House,
7th October 1820.

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53 Geo. 3, c. 155, s. 57.

CASE for the

And be it further enacted, that for and du
government of the said territorial acquisitions and
the net proceeds of their sales of goods at home, with
private trade, and all the commercial profits and other re
Great Britain, shall be applied and disposed of in mann
First, in providing for the payment of bills of exchange alre
be accepted by the said Company, as the same shall become
for the current payment of other debts (the principal of the
excepted) as well as interest, and the commercial outgoings,
said Company : Thirdly, in payment of a dividend after the
annum on the present or any future amount of the capital stoc
and during such time as a certain fund of the said Company
"The Company's separate Fund," shall be sufficient to pay a
10 *s.* for every 100 *l.* per annum on the present or any future a
of the said Company; and when and so soon as the last-mentione
then in payment of a dividend at the rate of 10 *l.* 10 *s.* per centu
existing or future capital stock of the said Company, provided
shall be paid in the whole, in any one year, than at the said rate
per annum upon the present or future capital stock of the said
reduction of the principal of the debt in the East Indies or parts af
debt at home, as the said Court of Directors, with the approbatio
Commissioners, shall from time to time direct, any Act or Acts of
trary notwithstanding.

The Bombay government, having occasion to raise money by loan,
ment on the 11th February 1818, of which the following is a copy; viz

"Government Advertisement.

"Financ

"Notice is hereby given, that the General Treasury is now open for t
for treasury bills, for any sum, in even hundreds, of not less than 50
interest for 12 months certain at the rate of three-quarters per cent. per
able, both principal and interest, either in cash at the General Treasury
the holder, or by bills to be drawn on the Honourable Court of Directors
months after date, and at the exchange of 2 *s.* 6 *d.* the Bombay rupee, wi
said Court of Directors to postpone the payment of the said bills of ex
further term of one, two or three years : interest to be paid for such protract
yearly, at the rate of five per cent. per annum.

"Published by order of the Right honourable the Governor in Co

"Bombay Castle,
"11 February 1818.

(signed) *F. Warden,*
Chief Secretary to Gov

A sum amounting to Bombay rupees 11,13,500, equal to 139,187 *l.* 10 *s.*,
upon the terms of this advertisement, and the public were informed on the 13th
that no further sums would be received at the General Treasury for treasury
The treasury bills issued in consequence of the loan under the above
having become due, some of the holders elected to receive payment by bills
to be drawn upon the Court of Directors, and bills have accordingly been
amount of 85,198 *l.* 9 *s.* 9 *d.*, in liquidation of a portion of the above-ment
rupees 11,13,500.
Communications have taken place between the Court of Directors and
Commissioners upon the subject of the payment of the bills of exchange above
a copy of the correspondence which has passed is left herewith.

Your opinion is requested, Whether the Court of Directors, with t
of the Board of Commissioners, may appropriate funds under th
appropriation in the 53d Geo. 3, c. 155, s. 57, for payment of the
issued in discharge of the Bombay treasury bills above mentione

The payment of the bills in question does not appear to me to be
at which the terms of the fourth appropriation in the 57th section of
are immediately pointed. That clause contemplates arrangements
nd made by the Court of Directors, with the approbation of the
the reduction of the principal debt existing in the East
ements.

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But supposing the payment of the bills in question not to be within the meaning of the fourth appropriation, yet, if the loan in respect of which the bills were drawn was made for political and not for commercial purposes, I think that such bills must be considered as "drawn on account of the political charges in India," within the terms of the 58th section, and consequently the liability to pay those bills out of the home profits will, by the terms of that clause, be postponed to the third appropriation in the preceding section; so that whether the payment be considered as made under the fourth appropriation in section 57, or under the proviso contained in section 58, the order in which the funds are to be applied will be the same.

Lincoln's Inn, }
11 May 1820. } (signed) *J. B. Bosanquet.*

LETTER from *Thomas P. Courtenay*, Esq. to *Joseph Dart*, Esq.; dated India Board, 18th October 1820.

Sir,

IN answer to your letter of the 18th of August, relative to a bill of exchange drawn from Bombay on account of treasury bills, I am directed by the Commissioners for the Affairs of India to inform you that as the opinion of the Company's counsel, upon the doubt raised in my letter of the 16th of October 1819, has only been this day communicated to the Board, and as this opinion involves some questions which may eventually be important, they are not prepared, at present, to determine that the sum applied to the payment of these bills (which it will nevertheless, in any case, be proper that the Company should pay) should be considered as a portion of the Company's surplus profits, falling under the 4th head of appropriation, in sect. 57 of the Act of 1813.

I am, &c.
(signed) *Thomas P. Courtenay.*

LETTER from *Joseph Dart*, Esq. to *T. P. Courtenay*, Esq.; dated East India House, 2d February 1821.

Sir,

IN reference to my former communications to you upon the subject of bills of exchange advised and drawn from Bombay on account of treasury bills of 1817-18 and 1818-19, I have received the commands of the Court of Directors of the East India Company to acquaint you, that another bill for the sum of 218 *l.* 5 *s.* has been drawn and advised on the same account.

The Court, therefore, request the sanction of the Board of Commissioners for the Affairs of India to the appropriation of a portion of the surplus home profits of the Company in payment of the said bill.

I have, &c.
J. Dart, Secretary.

LETTER from *Thomas P. Courtenay*, Esq. to *J. Dart*, Esq.; dated India Board, 9th February 1821.

Sir,

HAVING laid before the Commissioners for the Affairs of India your letter of the 2d instant, requesting, by order of the Court of Directors, the sanction of the Board to the appropriation of a portion of the surplus home profits of the Company to the payment of a bill of exchange drawn from Bombay on account of a treasury bill of 1817-18 and 1818-19, I am directed by the Board to acquaint you, for the information of the Court of Directors, that having maturely considered the subject since they directed me to write to you on the 18th October last, they do not think the payment of these bills comes properly under the fourth head of appropriation in the 57th section of the Act 53 Geo. 3, c. 155, and consequently that the Board cannot sanction the appropriation of any part of the surplus profits to the purpose required.

The opinion now expressed by the Board is equally applicable to the several bills of the same description mentioned in your letter of 17th September, 27th October, and 25th November 1819, and 19th April and 18th August 1820.

I am, &c.,
(signed) *Thos. P. Courtenay.*

TTER from *Joseph Dart*, Esq. to *T. P. Courtenay*, Esq.; dated East India House, 11th June 1821.

Sir,

I HAVE received the commands of the Court of Directors of the East India Company to acquaint you, for the information of His Majesty's Commissioners for the Affairs of India, that bills of exchange to the amount of 4,290 *l.* have been drawn from Bengal on the Court, on account of principal of promissory notes, dated the 31st December 1811.

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The Court therefore request the sanction of the Board to the appropriation of a portion of the surplus home profits of the Company to the payment of the bills in question, in conformity with the 57th section of the Act of the 53d Geo. 3, c. 155.

I have, &c.

J. Dart, Secretary.

LETTER from *T. P. Courtenay*, Esq. to *J. Dart*, Esq.; dated India Board, 14 June 1821.

Sir,

IN reference to your letter of the 11th instant, I am directed by the Commissioners for the Affairs of India to convey to you the sanction of the Board to the appropriation of a portion of the surplus home profits of the East India Company to the payment of the bills of exchange drawn from Bengal, therein mentioned.

I am, &c.,

(signed) *Thos. P. Courtenay.*

LETTER from the Right honourable *Geo. Canning* to the Chairman and Deputy Chairman of the East India Company; dated India Board, 15th December 1819.

Gentlemen,

THE large amount of the surplus which appears to be disposable by the Company under the Act of 1813 having led me to consider the provisions made by that Act, for appropriating the surplus, I am induced to suggest to you the expediency of making a slight change in the order of appropriation to which the surplus is now subject.

By the 53d Geo. 3, c. 155, s. 55, the surplus of territorial revenue may be applied to the reduction of the Company's debt, whether in India or England, or to such other purposes as the Court and the Board may direct. The commercial surplus is to be appropriated (sect. 57) to the reduction of the debt in India or England; and there is not, in regard to this part of the surplus, the discretionary power which is given by the former clause.

The surplus of the whole concern, after the Indian debt shall have been reduced to 10,000,000*l.* and the bond debt to 3,000,000*l.* may be applied (sect. 59) to the more speedy redemption of the loan raised in 1812, and charged by the Act of 1813 (sect. 58) upon the territorial revenues of India.

From these several enactments it appears: First, that the Legislature in 1813 contemplated the reduction of the Indian debt, that is to say, the debt charged upon the territorial revenues of India, by the commercial as well as by the territorial surplus of the Company.

Secondly. That the redemption of that part of the territorial debt which was raised in England is, in the appropriation of the commercial surplus, and in the appropriation of the ultimate surplus in England and India jointly, postponed to the reduction of the Indian debt.

Thirdly. That in the territorial appropriation a latitude is given to the Court and Board, under which the original clause in the Act of 1812, for the more early redemption of the English part of the territorial debt, may be called into action whenever there shall be a surplus of revenue, although the bond and Indian debt should not have been previously reduced to 3,000,000*l.* and 10,000,000*l.* respectively.

In considering, under these circumstances, the most advisable mode of appropriating the present surplus, I apprehend that I may put out of the question the bonded debt, which now amounts only to 3,793,579*l.*, and which, so long as your bonds remain at or above par, there would be no peculiar advantage to the Company, and might be some public inconvenience, in further reducing.

Adverting, then, to the territorial debt, I am naturally led to consider the grounds upon which the reduction of the Indian branch of it has been thought the more desirable appropriation; it appears to me, that as both branches are equally charged upon the Indian revenues, which would, therefore, be proportionally relieved by the redemption of either, that preference must have been founded upon an apprehension that the Indian debt pressed heavily upon the finances and credit of the Indian governments. That this apprehension was groundless, or at least that it is not realized at the present moment, appears clearly, from the facility with which the expenditure of the late war was supplied, and from the present state of the public securities in the Indian markets; and to these indications I can add the authority of the Governor-general, from whom I have received strong representations against the reduction of the Indian debt, and against the remittance of more money to India. Without assigning to those opinions of Lord Hastings a conclusive authority, I may state them as appearing to me to furnish reasonable ground for suspending the course of remittances to India for one season, before the expiration of which we may be enabled to give a more accurate and satisfactory judgment.

In the meantime the surplus must, pursuant to the injunctions of the Act of Parliament, be applied.

The next object of application (according to the Act) is the loan raised in England; and the purport of the present communication accordingly is to suggest the expediency of applying to that object the necessary amount of the present surplus.

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There are, indeed, at the present time some peculiar reasons for effecting the immediate redemption of this debt. The present price of the stock in which it is funded nearly corresponds with the average price at which the redemption has hitherto been performed, in the seven years which have passed since the creation of the stock; of this period, the larger proportion has been a period of war, and it may reasonably be expected that the price of stocks during the remainder of the period necessary for completing the redemption at the present rate, will be higher than the present average, while the Indian debt will continue to be redeemable at par.

I have not made this suggestion without communicating with the Chancellor of the Exchequer as to any convenience or inconvenience which might be occasioned to the public by the immediate redemption of the loan of 1812 If my suggestion should appear to you to be worth pursuing, I shall be happy to make an appointment with the Chancellor of the Exchequer for a meeting with you, at which I have no doubt an arrangement, satisfactory to the Public and to the Company, might be made.

I have the honour to be, &c.

(signed) *Geo. Canning.*

LETTER from the Chairman and Deputy Chairman of the East India Company to the Right honourable *Geo. Canning*; dated East India House, 17th Dec. 1819.

Sir,

WE have the honour to acknowledge the letter you addressed to us on the 15th instant, in which you have communicated a suggestion relative to the expediency of a slight change in the order of appropriation, to which the surplus commercial profits of the East India Company in England are now subject, for the purpose of giving a priority in the application of the surplus to the redemption of the loan from the Public, of 1812.

We coincide in the view you have taken of the operation of the Act of 1813, in respect to the order of appropriation. We are well aware to what purposes the application of the surplus commercial profits of the Company is restricted; but the Act of 1813, although it prescribes the order and purposes of the appropriation, does not bind the Company, within any specific period, to apply the whole of the surplus profits which may have been realized; the time of making such appropriation is left to the discretion of the Court of Directors, subject to the approbation of the Board.

The Court of Directors claim a power to reserve a portion of the surplus profits to cover contingent losses, as well as for such payments as they may be called upon to make for territorial purposes.

We do not think it necessary, on this occasion, to enter much at length into the question of the expediency or inexpediency of reducing the Indian debt, particularly as regards the representations made to you by Lord Hastings on this subject; of these representations we have no knowledge, except through your communication; we nevertheless cannot view without anxiety the present magnitude of that debt, and think any increase to it is greatly to be deprecated; under some circumstances, it might even have the effect of subjecting the home finances to considerable embarrassment.

We particularly allude to that condition of the Indian loans, which gives an option to the creditors to receive their annual interest by bills upon the Court, at 2*s.* 6*d.* the sicca rupee.

Should any occurrences in India, either political or commercial, induce a preference to the Company's remittance, the whole of the interest of the debt might be taken out by bills on the Court, and thus create a demand upon the Company, which their ordinary means can never be expected to discharge.

Taking into view, however, all the bearings of the question now before us, we do not feel averse to entertain your suggestion, and shall not object to recommend to the Court of Directors to dispose of the unappropriated home surplus profit in the redemption of the loan from the Public of 1812, provided the Company shall be allowed to apply the annual sum of 243,820*l.* which is now set apart for the payment of the interest and sinking fund of that loan, to the formation of a fund to be invested in Government securities, the accruing interest to be also regularly invested; that the fund so constituted shall be deemed a guarantee fund for the better security of the Company's capital stock, and likewise for the payment of the dividends to the proprietors, in the event of the Company's ordinary resources proving insufficient for that purpose.

The means by which it is proposed to carry your suggestion into effect will be for future consideration, but we deem it necessary to apprise you, that to enable the Company to advance the required sum, a payment by His Majesty's Government of at least 500,000*l.* on account of the St. Helena expenses will be indispensable.

We have, &c.

(signed) *C. Marjoribanks.*
G. A. Robinson.

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LETTER from the Right hon. *George Canning* to the Chairman and Deputy Chairman of the East India Company; dated India Board, 14th January 1820.

Gentlemen,

I HAVE received and considered your letter of the 17th of December, in answer to mine of the 15th of the same month, expressing your general approbation of my suggestion for applying so much of the surplus profits as may be necessary to the liquidation of the loan of 1812; but coupling with that approbation the condition that the Company shall be allowed to apply the amount of the annual interest and sinking fund, now payable on that loan, to the formation of a guarantee fund.

My suggestion was founded on the assumption that the redemption of the loan of 1812 would be a more advantageous application of the principle of reduction of territorial debt in the present season, than a further remittance to India, in despite of the objections communicated to me by Lord Hastings. It cannot be right, in any view of the provisions of the Act of Parliament, that the amount of surplus should accumulate indefinitely in the coffers at home.

I beg you not to understand me as objecting altogether to the principle on which a guarantee fund might be instituted, or as being at all reluctant to take up the consideration of that matter; but to open the Charter Act for a purpose obviously beneficial to the Company in its separate commercial capacity, will be an undertaking of much delicacy. It cannot fail to bring forward other points upon which not only those who are least friendly to your interests, but others, may consider the Company as already benefitted at the expense of the public at large.

You must be aware that questions of this nature have recently excited the solicitude of the mercantile, the manufacturing and the shipping classes of the community, and are at this moment seriously and anxiously pressed upon the attention of the Government.

I am, therefore, of opinion that it would be most advisable not to bring forward the question of the guarantee fund, until you shall have well considered the different points which may be connected with any proposal for a revision of the Act of 1813, for the Company's particular benefit.

But I am ready to enter with you upon a revision of that Act, with a view, amongst other things, of providing an ultimate security for the dividends and capital of the Company; although I should wish the much simpler question of a slight change in the order of payment of your debts, by giving priority to the discharge of the loan of 1812, to be considered on the ground of its own special merits and advantages.

I have, &c.
(signed) *George Canning.*

LETTER from the Chairman and Deputy Chairman of the East India Company to the Right hon. *George Canning*; dated East India House, 9th February 1820.

Sir,

WE have the honour to acknowledge your letter of the 14th ultimo, conveying your observations upon the terms on which we were disposed to recommend to the Court of Directors an alteration in the appropriation of the surplus home profits of the Company, as signified to you in our letter of the 17th December last.

While we regret that our acquiescence in your suggestion of an alteration in the order of payment of territorial debt should have the appearance of being accompanied with any condition which you may think not naturally connected with that suggestion, we must express our unwillingness to propose to the Court of Directors any alteration of the Act of 1813 that does not include the correction of those provisions of that Act by which the Company's dividend is left without security, which, according to the spirit of the arrangement, we conceive ought to have been afforded to it.

We concur in your opinion, that the commercial surplus ought not to accumulate indefinitely in the treasury in England; but we beg leave to remind you that the question of appropriating that surplus to the redemption of the territorial debt, or of the bond debt at home, is left by the Act, in the first instance, to the discretion of the Court, subject to the approbation of the Board.

By the application of that surplus to the reduction of the bond debt, the Company's commercial funds, from which the dividend is derived, would be proportionally increased; it must also be recollected, that by redeeming the territorial debt of 1812, we shall divest ourselves of the whole of the present accumulated surplus, and thus be left without any reserve of funds, to meet such contingent losses and expenses, as might, if occurring, interrupt the regular payment of the dividend.

It therefore does appear to us not unreasonable, that when it is proposed by the Board that preference should be given to the redemption of so great an amount of territorial debt, in a mode which cannot fail to be productive of convenience to the public finances, some corresponding advantage should be secured to the East India Company.

Our object in proposing the application of 243,800*l.* per annum towards the formation of a guarantee fund is security for the payment of the Company's dividend; if that security can be obtained, whether in the way we have pointed out, or as effectually in any other manner, we shall be willing to make it the subject of further conference.

We have, &c.
(signed) *C. Marjoribanks.*
G. A. Robinson.

Appropriation of the Surplus Profits of the East India Company.

LETTER from the Right hon. *George Canning* to the Chairman and Deputy Chairman of the East India Company; dated India Board, 19th April 1820.

Gentlemen,

UPON recurring, after the unavoidable suspension of our correspondence, to the letter addressed to me by the late Chairman and Deputy Chairman on the 9th February, I am glad to meet the disposition therein manifested to enter into further consideration of the suggestion offered in my letter of the 15th December.

The principles upon which it is proposed to renew that consideration appear to me to be not unreasonable, nor inconsistent with the existing arrangements between the Public and the Company.

I am by no means indisposed to admit that the Company has a fair claim to appropriate their commercial profits, in a proportion to be settled with the concurrence of this Board, to the redemption of commercial as well as of territorial debt; and it is obvious that the appropriation of that surplus to commercial debt operates, so far as it goes, to strengthen the security of the Company's dividends.

Applying these principles to the plan which I took the liberty of recommending in my letter of 15th December last, I think it might be arranged, that upon payment into His Majesty's Exchequer of a sum equal, at the market price, to the amount of the stock remaining unredeemed on the loan of 1812, I should convey to you an official assurance that the sanction of the Board will be given to an appropriation of future commercial surplus, as it may accrue, to the reduction of the Company's bond debt exclusively, until an amount of that debt shall have been redeemed equal to the amount of territorial debt extinguished by the discharge of the loan of 1812.

The operation would, as you justly observe, have the same effect upon the commercial interests as the appropriation of the like sum towards the creation of a guarantee fund.

But if the Court should prefer to the proposed reduction of bond debt, the application of the like sum to the guarantee fund, in the mode prescribed by the 59th section of the Act of 1813, I should with equal readiness concur in an arrangement for that purpose.

The former mode would have some practical convenience, and, as I think, some advantages beyond the latter, which I shall be happy to discuss with you when we meet.

But I should be glad, in the meantime, to learn from you that the general plan is not unacceptable to the Court of Directors.

I have, &c.
(signed) *George Canning.*

LETTER from the Chairman and Deputy Chairman of the East India Company to the Right hon. *George Canning*; dated East India House, 19th May 1820.

Sir,

WE have had under consideration the communication with which you have honoured us, under date of the 19th ult., renewing the negociation respecting the appropriation of the Company's commercial profits to the redemption of the loan from the Public of 1812.

We are very glad that the principles upon which the late Chairman and Deputy Chairman, in their letter to you of 9th February last, were disposed to entertain your suggestion of the 15th December, do not appear to you to be unreasonable, or inconsistent with the existing arrangements between the Public and the East India Company.

To meet the views conveyed to you in that letter, you have suggested two propositions:

1st. That upon payment into His Majesty's Exchequer of a sum equal, at the market price, to the amount of the stock remaining unredeemed on the loan of 1812, you should convey to us an official assurance that the sanction of the Board will be given to an appropriation of future commercial profit, as it may accrue, to the reduction of the Company's bond debt, exclusively, until an amount of that debt shall have been redeemed, equal to the amount of territorial debt extinguished by the discharge of the loan of 1812.

Or, 2dly. The application of the like sum to the creation of a guarantee fund, in the mode prescribed by the 59th section of the Act of 1813.

To the first of these propositions there is this objection, that an inference might be drawn from our acquiescence in it, that we acknowledge the Company's bonded debt of Great Britain to be in its constitution wholly of a commercial character.

Waiving on the present occasion any discussion on this point, we only beg leave to be understood, that as the Company's home-bonded debt has been adverted to in the discussion of the question now before us, we claim the benefit of any reservation which may have formerly been made, as to the *degree* in which that debt may be regarded as appertaining respectively to the territorial or to the commercial branch of the Company's affairs.

With respect to your second proposition, namely, the establishment of a guarantee fund upon the principle of the Act of 1813, we are averse to recommend its adoption by the Court of Directors, by reason that the advances by the Company towards the creation of a guarantee fund, are in the 59th section of that Act directed to be paid into the Exchequer, to be applied as Parliament shall direct, without interest to be paid to the Company in respect thereof.

Having thus stated the objections we entertain to the conditions propounded to us in your letter of the 19th ult., we nevertheless are really disposed to meet your suggestion, and

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and we have the honour to subjoin certain proposals, which, if assented to by His Majesty's Ministers, we shall feel no hesitation in recommending that suggestion for the adoption of the Court of Directors.

Our proposals are as follow:

1st. That a sum equal to the part remaining unredeemed of the loan from the Public to the East India Company of 1812, shall be paid by the Company into the Exchequer on the 5th of July next; the stock to be valued at the average price paid by the Commissioners for the redemption of the national debt, in the quarter ending on the said 5th July, and the payment to be made in exchequer bills at par; the Company to provide for the July dividend and sinking fund as usual, and all charge upon the Company in respect to the said loan to cease from that time

2d. Surplus commercial profits to be hereafter laid out in exchequer bills, bearing the usual interest, until the amount so accumulated shall equal the value of the loan so paid off, together with the amount of payments heretofore made, from the date of the renewal of the Company's Charter, from commercial funds, in discharge of territorial debt, as follows:

	£.
Principal of Indian Debt - - - - - - -	923,815
Bullion remitted to India, towards redemption of debt -	1,007,537
Final redemption of the loan from the Public, say - -	1,900,000
£.	3,831,352

3d. The sum so accumulated, with all interest accruing thereon, to constitute a fund applicable to no other purpose than,

1st. To the payment of dividends, in case of deficiency of other funds.

2d. To the payment of bills of exchange drawn in discharge of optional loans specifically authorized by the Court of Directors, for which funds shall not have been provided.

3d. To the payment of the bond debt, with the approbation of the Board of Commissioners.

4th. Ulterior appropriations of surplus to follow the provisions of the Charter Act.

We beg leave to add, however, that as it is absolutely necessary that we should retain a sufficient cash balance to answer all demands, foreseen or unexpected, which may arise before new surplus to any considerable amount can have accrued, after the 5th July, and as the stipulated payment on that day would absorb nearly the whole of the surplus now on hand, we must be assured of receiving from the Treasury a repayment on account of St. Helena, of at least half a million sterling; and should such repayment not have been made before the 5th July, it must be understood that we are to retain that sum on that account out of the payment then to be made in redemption of the loan; and further, that the balance which may remain due on account of St. Helena up to the 1st May 1820, shall be paid in full by his Majesty's Government, as soon as the same can be ascertained.

We have, &c.
(signed) *G. A. Robinson.*
T. Reid.

LETTER from the Right hon. *George Canning* to the Chairman and Deputy Chairman; dated India Board, 24th May 1820.

Gentlemen,

I HAVE attentively considered the propositions contained in your letter of the 19th instant, and being desirous of meeting the wishes of the Court of Directors, as far as may be consistent with my duty to the Public, I am prepared to acquiesce in those propositions, subject only to certain observations and explanations.

Upon your first proposition, I have only to express my entire approbation of the mode in which you propose to effect the redemption of the loan of 1812.

As to the second, although the amount of the fund which you propose to accumulate far exceeds that which I had suggested in my letter of the 19th ult., I shall not withhold my assent from your proposition, either as to the amount, or mode of accumulation.

It is, however, fit that I should apprise you, that my acquiescence is not grounded upon the conformity of that amount with that of the territorial debt redeemed since the renewal of the Charter, but rather upon its corresponding almost exactly with the amount of the Company's bond debt, for the redemption of which the present arrangement was proposed as an alternative.

In acquiescing in the mode of accumulation which you propose, I am not to be understood as concurring in the objection which you state to the formation of a guarantee fund on the terms of the Act of 1813, a measure which, at its proper time, may be very advantageous both for the Company and the Public.

Thirdly, I agree with you as to the purposes to which the fund to be accumulated under the arrangement now in contemplation is to be applicable. As you say nothing with respect

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respect to the appropriation of the interest of the fund when formed, or the ultimate destination of the principal, it is necessary for me to add, with the view of preventing future misapprehension, that I admit that the interest will, during the Company's present term, be part of the Company's *commercial* income, and that the principal, or so much of it as may remain at the expiration of the term, will be the property of the Company, still applicable to the reduction of bond debt. I concur with you in waiving all discussion with respect to the character of that debt, and I admit that nothing that has passed in our correspondence is to affect the reservation in that respect repeatedly made by the Company. Indeed, after the formation of a fund applicable to the reduction of that debt, the character of the bond debt will become a matter of inferior importance.

I have the satisfaction of conveying to you the assurance of the Chancellor of the Exchequer that measures will be taken for liquidating, on or before the 5th July next, at least half a million of the St. Helena debt.

I have only to add, that while I admit your reservation as to the bond debt, I am in like manner to be understood as reserving a right to make observations hereafter as to the character of any part of the Indian debt, or as to the process by which the surplus of the Company's commercial profits is calculated.

But these reservations are merely made in order to avoid the possibility of future misconception, and I trust, that the ready acquiescence which I have expressed in your propositions, will induce you to bring them immediately before the Court of Directors, in order that no time may be lost in effectuating an arrangement, which will, I am satisfied, be found at least as conducive to the interests and security of the Company, as it may be to the convenience of the Public.

I have, &c.
(signed) *George Canning.*

LETTER from *Joseph Dart*, Esq. to *Thomas P. Courtenay*, Esq.; dated East India House, 7th June 1820.

Sir,

I AM commanded by the Court of Directors of the East India Company, to represent to you, for the information of His Majesty's Commissioners for the Affairs of India, that a discussion has been carried on between Mr. Canning and the Chairman and Deputy Chairman, with a view to the immediate appropriation of the surplus commercial profits of the Company to the redemption of the balance of the loan from the Public to the Company in 1812, instead of the said surplus being applied in the manner directed by the Act of the 53d Geo. 3, cap. 155, s. 59.

The subject having been brought to the notice of the Court of Directors, I am desired to state that they concur in the proposals contained in the letter from the Chairman and Deputy Chairman to Mr. Canning, dated the 19th ultimo, as recorded in the Secret Minutes of the Court of the 30th ultimo, which have been already transmitted to the Board.

The Court have received from the Chancellor of the Exchequer the draft of a proposed Bill, with reference to the part of the transactions more immediately connected with the Public, and the same having been altered by the Company's law officers, so as to embrace the several points connected with the several propositions which have been mutually agreed upon, I am commanded to transmit the said Bill, as amended, for the information of the Board.

I am at the same time directed to observe, that the determination of the Court is to be considered subject to the approbation of the Court of Proprietors, for whose adoption the Court of Directors are prepared to recommend the measures in question.

I have, &c.
(signed) *J. Dart*, Secretary.

LETTER from *Thomas Peregrine Courtenay*, Esq. to *Joseph Dart*, Esq.; dated India Board, 12th June 1820.

Sir,

I HAVE laid before the Commissioners for the Affairs of India your letter of the 7th inst., and the draft which accompanied it of a Bill to authorize the East India Company now to redeem the debt created on their account by an Act, passed in the 52d year of the reign of his late Majesty King George the 3d, intituled "An Act for advancing 2,500,000 *l.* to the East India Company, to enable them to discharge part of the Indian debt."

I am directed by the Board to request that you will assure the Court of Directors of the satisfaction which the Board have derived from the readiness of the Court to concur in the views so long in discussion between Mr. Canning and the Chairman and Deputy Chairman; but I am at the same time to communicate to you the Board's opinion, that under all the circumstances of the present time, it is not expedient to introduce the Bill into Parliament in the present Session.

The Bill, as proposed by the Court, contains several provisions, in which it would be impossible for the Board to concur, at least without considerable explanation and modification, and which, even if the Board were persuaded of the propriety of them, must necessarily lead to much controversial discussion in the House of Commons.

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The proposed Bill appears (in some respects perhaps unnecessarily) to involve alterations in the Act of 1813, to such an extent, that it would hardly be expedient to propose them to Parliament, without a more general and detailed revision of that Act than it would be practicable to complete on the present occasion.

Further, the Board do not wish to disguise from the Court their apprehension, that the tone and tenor of the letter, relative to the trade with India and China, which the Chairman and Deputy Chairman addressed to Mr. Canning on the 7th instant, and which it will probably be necessary to lay before the Committees of both Houses of Parliament on Foreign Trade, are likely to indispose Parliament to the entertaining of a measure, which, although the suggestion wherein it originated would incidentally tend in some small degree to the convenience of the public service, does, in its main operation, give to the East India Company advantages in relation to their commercial funds, and to their dividend, very far exceeding those which the Legislature, upon full deliberation, consented to secure to them in 1813.

Under all these circumstances, I am to request that the matter may be considered as suspended for the present.

I am, &c.
(signed) *Thomas P. Courtenay.*

LETTER from the Right hon. *George Canning* to the Chairman and Deputy Chairman of the East India Company; dated India Board, 13th June 1820.

Gentlemen,

THE letter which Mr. Courtenay addressed, by direction of the Board, to Mr. Dart, in answer to Mr. Dart's letter of the 7th instant, will have put the Court in possession of the Board's opinion as to the inexpediency of proceeding further at present with the Bill founded on our late discussions respecting the disposal of the surplus profits of the East India Company.

It remains for me to explain to you a little more fully than in an official letter was either proper or necessary, the grounds of this opinion. In the first place, you must allow me to say, quite frankly, that whatever might be the incidental convenience to be derived to the Government from the accelerated discharge of the loan of 1812, the permanent advantages to be given to the Company by the proposed arrangement were far more than proportionate to that convenience, and were such indeed as would require that their interest should be looked at with a very favourable eye, in order to secure a Parliamentary approbation of that arrangement.

During the interval which elapsed between the origin and completion of the negociation, considerations have arisen, the possibility of which and their probable operation, if they should arise, I anticipated in my letter of the 14th of January; considerations which, though not directly making part of the transaction, cannot but bear upon it in a very unfavourable manner.

The call of the Public for some relaxation of your commercial monopoly in favour of the general trading interest of the country was of this nature.

Had the reply of the Court to my letter upon this subject conveyed any intimation of a disposition to consider in what way and to what extent they could meet the wishes of the manufacturing and commercial classes, the manifestation of such a disposition would have afforded a great facility towards carrying into effect an arrangement beneficial to the concerns of the Company.

Neither the Public nor Parliament have indeed any right to complain that the Company defends with eagerness privileges which were deliberately assigned to them by the Legislature, and which they conceive it to be necessary for their existence to preserve unimpaired. But I must at the same time apprise you, that it is the opinion of every person conversant with the House of Commons, whom I have had an opportunity of consulting, that to present with one hand a refusal on the part of the Company, so total and unqualified, of every concession in favour of the Public, and with the other a proposal for new securities and advantages to the separate interests of the Company, would infallibly so far indispose Parliament to the entertainment of the measure in contemplation as to make it highly unadvisable to prosecute it in the present state, and at the present period, of the Session.

In this state of things, I think it best on all accounts to postpone all further consideration of the plan which has been so much discussed between us; but I shall be perfectly ready to continue those discussions with a view to prepare a more general revision of the Charter Act against the beginning of the next Session.

I have, &c.
(signed) *George Canning.*

LETTER from *Thomas Peregrine Courtenay*, Esq. to *Joseph Dart*, Esq.; dated India Board, 10th May 1821.

Sir,

THE Commissioners for the Affairs of India, adverting to the 57th section of the Act of 53 Geo 3, c. 155, and to the correspondence which passed between the late President and Board and the Chairman and Court of Directors, relative to the amount and application of the

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the surplus commercial profits of the Company, have directed me to desire that you will move the Court of Directors to furnish the Board, at their earliest convenience, with a continuation, up to the latest period to which the same can be made up, of the account of the surplus commercial profits of the Company, &c. which was transmitted to the Board on the 21st December 1819.

And I am also directed to request that the Court will at the same time communicate to the Board their wishes or intentions with respect to the appropriation of the balance of unappropriated surplus which may appear on such account.

I am, &c.
(signed) *Thos. P. Courtenay.*

LETTER from *Joseph Dart*, Esq. to *Thomas Peregrine Courtenay*, Esq.; dated East India House, 7th June 1821.

Sir,

IN reply to your letter addressed to me, under date the 10th ultimo, I am commanded by the Court of Directors of the East India Company to transmit to you, for the information of the Board of Commissioners for the Affairs of India, " An Account of the Surplus Commercial Profits of the East India Company in England, from the 1st May 1814 to 1st May 1821, together with the amount appropriated, in conformity with the 57th section of the 53 Geo. 3, c. 155; showing also the Amount remaining to be appropriated on the 1st of May 1821."

In reference to the latter part of your letter, which states that you are directed to request that the Court will communicate to the Board their wishes or intentions with respect to the appropriation of the balance of unappropriated surplus which may appear on the account, the Court desire me to say, that it is not their intention at the present moment, to recommend the application of any part of their commercial surplus from their home treasury to the extinction of debt, as directed by the appropriation clause of the Act of 1813. Under existing circumstances, indeed, such a measure would be highly inexpedient; the immediate and prospective demands upon the Court, to an undefined amount, for bills of exchange drawn from India for interest of Indian debt, requiring the entire of the resources of the Company in England to be retained for their liquidation.

I have, &c.
(signed) *J. Dart*, Secretary.

Extract LETTER from *Thomas Peregrine Courtenay*, Esq. to *Joseph Dart*, Esq.; dated India Board, 28th July 1821.

THE Commissioners for the Affairs of India have had under consideration your letter of the 7th ultimo, enclosing an account of the surplus commercial profits of the Company in England, from the 1st of May 1814 to 1st May 1821; at which latter period it would appear there remained in the hands of the Company a balance of 2,713,619 *l.* to be appropriated according to the 57th section of the Act of 1813.

Of this balance, the Court were of opinion that it would be inexpedient to apply any part to the extinction of debt, because the immediate and prospective demands upon the Court for bills of exchange drawn from India for interest of Indian debt required the entire of the Company's resources in England to be retained for their liquidation.

The draft of instructions to the Governor-general in Council, submitted to the Board on the 16th ultimo, whereby the Government is directed to apply in India a sum of 1,500,000 *l.* on account of surplus commercial profits to the reduction of the Indian debt, renders it unnecessary for the Board to give any opinion upon the expediency of retaining the whole of the disposable balance, as suggested in your letter of the 7th ultimo. The Board have already signified their approbation of these instructions, which they consider as effecting without inconvenience to the finances of the Company in England, the appropriation of a part of their commercial surplus to the purposes prescribed by the law; and under present circumstances they are not disposed to recommend the application of the remainder of the balance.

LETTER from *Joseph Dart*, Esq. to *Thomas Peregrine Courtenay*, Esq.; dated East India House, 15th March 1822.

Sir,

I HAVE received the commands of the Court of Directors of the East India Company to acquaint you, for the information of the Commissioners for the Affairs of India, that there have been presented for acceptance two bills of Exchange, drawn on the Court by the government of Bengal, on account of principal of Indian debt, amounting, the one to one thousand eight hundred and eleven pounds, ten shillings and ten pence (1,811 *l.* 10 *s.* 10 *d.*), and the other to one hundred and eighty-four pounds, three shillings and sixpence (184 *l.* 3 *s.* 6 *d.*); and, previously to the acceptance of the said bills, I am directed to request the Board's sanction to the appropriation of a portion of the home profits of the Company, in payment thereof.

I have, &c.
(signed) *J. Dart*, Secy.

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LETTER from *Thomas P. Courtenay*, Esq. to *Joseph Dart*, Esq.; dated India Board, 18th March 1822.

Sir,

IN reply to your letter, dated the 15th instant, respecting two bills of exchange, drawn upon the Court of Directors by the government of Bengal, on account of principal of Indian debt, the one for 1,811 *l.* 10 *s.* 10 *d.*, and the other for 184 *l.* 3 *s.* 6 *d.*, I am directed by the Commissioners for the Affairs of India to desire that you will state to the Court, that the Board wish to be informed of the particular description of the Indian loans to which these bills relate, before they grant their sanction for the payment in the manner proposed.

I am, &c.,
(signed) *Thomas P. Courtenay.*

LETTER from *Joseph Dart*, Esq. to *Thomas P. Courtenay*, Esq.; dated East India House, 22d March 1822.

Sir,

IN reply to your letter of the 18th instant, stating that the Board wish to be informed of the particular description of the Indian loans to which the bills referred to in my letter of the 15th instant relate, I have the commands of the Court to acquaint you that the bill for 184 *l.* 3 *s.* 6 *d.* is drawn in payment for an old 8 per cent. optional promissory note.

The bill for 1,811 *l.* 10 *s.* 10 *d.* is not yet advised; but the Court are of opinion it is drawn in payment of a 6 per cent. promissory note or notes of the Register, of the 30th June 1811, entitled to a remittance of principal by bill on the Court, in conformity with their Resolutions of the 19th July 1811, or the 8th July 1812.

I have, &c.
(signed) *J. Dart,* Secy.

LETTER from *Thomas P. Courtenay*, Esq. to *Joseph Dart*, Esq.; dated India Board, 25th March 1822.

Sir,

I HAVE to acknowledge the receipt of your letter of the 22d instant, in reply to mine of the 18th, respecting the description of the bills drawn upon the Court of Directors on account of the principal of Indian debt, for the payment of which, from the surplus commercial profits in England, the sanction of the Commissioners for the Affairs of India was requested in your letter of the 15th instant.

I am directed by the Board to state, for the information of the Court, that so far as respects the bill of 184 *l.* 3 *s.* 6 *d.* on account of the old 8 per cent. optional debt, no objection is entertained to the payment of it in the manner proposed; and with regard to the other bill for 1,811 *l.* 10 *s.* 10 *d.* the payment thereof is likewise sanctioned, provided it shall ultimately prove to have been drawn on account of the 6 per cent. loan of June 1811, as stated in your letter.

I am, &c.
(signed) *Thomas P. Courtenay.*

LETTER from *Peter Auber*, Esq. to *Thomas P. Courtenay*, Esq.; dated East India House, 11th October 1822.

Sir,

ADVICES have been received from Bombay of certain bills of exchange having been drawn upon the Court, in discharge of the principal of promissory notes of the General Register debt of the Bengal presidency, dated 30th April 1822; according to the terms of the advertisement published in the Calcutta Gazette, of the 13th February 1822, and conformably with the 57th section of the Act 53 Geo. 3, c. 155, I am directed by the Court to request the approbation of the Board of Commissioners for the Affairs of India to the acceptance of the said bills by the Court, to an amount not exceeding 453,457 *l.* 10 *s.*, and for the application of a sum in discharge of the same, when they may be presented for payment.

I have, &c.
(signed) *P. Auber,* Assist Secy.

LETTER from the Chairman and Deputy Chairman of the East India Company to the Right honourable *Charles Watkin Williams Wynn*; dated East India House, 17th December 1822.

Sir,

WE have been requested by the Court of Directors to state to you, that several applications have been made to the Court by proprietors of 6 per cent. promissory notes of the Bengal government, resident in this country, expressing a wish to be permitted to transfer the

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the bills of exchange drawn upon the Court in discharge of these notes, to the new 6 per cent. loan, opened at Calcutta the 18th February last.

It has not been the practice of the Court officially to communicate such applications to the Board previously to their decision thereon; and on the present occasion they have given favourable answers to applicants, to the extent of about 350,000 *l.* as will be seen on reference to the Court's Minutes of 25th September and 2d October last. Adverting, however, to the effect which the re-transfer of a considerable amount of bills must necessarily produce upon the finances of India; adverting also to the controlling power of the Board, under the Act of the 53d, in reference to those finances, it may appear that the Court's acquiescence in the measure of re-transfer, without ascertaining by previous conference the views of the Board upon the subject, has been premature.

The Court are, therefore, anxious to be put in possession of the sentiments of the Board upon the general question thus brought under the Court's notice, namely, the expediency of allowing the re-transfer to the new loan of bills of exchange drawn upon the Court in consequence of the recent financial operations in India.

In a letter from the Court, of the 11th October last, application was made for the Board's approbation to the acceptance by the Court of bills drawn in discharge of the promissory notes of the General Register debt of the Bengal presidency, to an amount not exceeding 453,457 *l.* 10 *s.* A precise sum was not stated in that letter, as had been usual in similar cases, because the Court had in view the object of re-transfer; and being uncertain to what extent it might reach, they were consequently unable to state specifically the amount for which the Board's approbation was sought.

We have accordingly, Sir, the honour to request that, at as early an opportunity as may suit with your convenience, we may be favoured with a communication from the Board upon the subject of re-transfer, and also as to the acceptance of bills drawn in discharge of debt; particularly upon the latter point, as the parties are urgent for the acceptance of their bills.

We have, &c.

(signed) *J. Pattison.*
W. Wigram.

LETTER from *Thomas P. Courtenay,* Esq. to *Joseph Dart,* Esq.; dated India Board, 23d December 1822.

Sir,

MR. AUBER's letter of the 11th of October, and that addressed by the Chairman and Deputy Chairman to Mr. Williams Wynn on the 17th inst. have been laid before the Commissioners for the Affairs of India.

Under the circumstances stated, the Board direct me to convey to the Court their consent to the appropriation of a sum not exceeding 453,457 *l.* 10 *s.* of the surplus home profits of the Company, to the payment of bills drawn in discharge of the principal of promissory notes of the General Register debt of the Bengal presidency, dated 30th April 1822.

In regard to the permission solicited by the holders of some of these bills to re-transfer the amount to the new 6 per cent. loan, the Board observe with satisfaction that the Court perceive the inconvenience which might arise from granting such a permission, without a previous assurance that the Board will sanction the despatch, without which it could not be carried into effect; and they are inclined to think that this assurance should be given officially, and not, as in the only former instance which has occurred since 1814, by a private understanding with the President.

Nevertheless, after what has been stated by the Chairman and Deputy Chairman, the Board are ready to concur in the measure adopted by the Court, so far as the Court stands already pledged to individuals.

But, considering the great importance of reducing the Indian debt, and the present amount (according to your letter of 20th June) of surplus applicable to that purpose, the Board are unwilling to give their sanction to the further extension of the permission desired, until they shall have been informed by the Court of the reasons which induce them to forego the opportunity of discharging nearly half a million of debt.

I am, &c.

(signed) *Thomas P. Courtenay.*

LETTER from *Joseph Dart,* Esq. to *Thomas P. Courtenay,* Esq.; dated East India House, 29th January 1823.

Sir,

IN your letter of the 23d ultimo, the consent of the Board of Commissioners for the Affairs of India was conveyed, for the appropriation of a sum not exceeding 453,457 *l.* 10 *s.* of the surplus home profits of the Company to the payment of bills drawn in discharge of the promissory notes of the General Register debt of the Bengal presidency, dated 30th April 1822.

The Court have since received advice of bills, drawn upon them to the amount of 943,385 *l.* in excess of the sum of 453,457 *l.* 10 *s.* before mentioned.

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I have, therefore, the commands of the Court to request the approbation of the Board of Commissioners for the Affairs of India to the appropriation of a sum not exceeding 943,385*l.* to the payment of these bills, under the provisions of the Act of the 53 Geo. 3.

It is probable that this amount may contain some bills which the Court are pledged to individuals to re-invest; but bills have already been presented, or are expected to be presented, for acceptance and payment, to the amount of 602,048*l.* in excess of the sum for which the Board's approbation has been obtained.

The amount which the Court are pledged to re-invest, was stated in the letter of the Chairman and Deputy Chairman to Mr. Wynn, of the 17th ult. at about 350,000*l.*; but on a more accurate investigation, it appears that the amount is 456,683*l.* This difference has arisen by reason that many of the parties, on the first intelligence of the intended financial operations at Calcutta, requested the re-investment of the whole of the bills that might be remitted to them, without having stated the precise amount.

Of this 456,683*l.* it is, however, proper to observe, that bills to the amount only of 115,708*l.* have as yet been surrendered for re-investment, and the Court are induced to believe that this latter sum will comprehend the greater portion of bills to be surrendered to the Court under the pledge already given.

The Court entertain this opinion from the circumstance that many individuals who have obtained the Court's consent to the measure of re-investment, have since been informed by their agents, that their loan property, for which they expected bills on the Court, has been subscribed in India, under the advertisement of the Bengal government of the 26th Feb. 1822, which allowed the agents of absent proprietors, who had omitted to leave instructions, provisionally to transfer the notes of those proprietors to the new loan.

Applications are still before the Court, to which they are not pledged, for the re-investment of a further amount of bills, either drawn or expected to be drawn, in discharge of the principal of Indian debt, to the amount of 495,671*l.*; of this sum, bills to the amount of 225,632*l.* only have been surrendered, and probably, for the same reasons as have been before stated, as applicable to the individuals whose bills the Court are already pledged to re-invest, this 225,632*l.* will be nearly the whole amount seeking re-investment, of these additional applications.

The Court are desirous to consent to this extension of re-investment; and, in compliance with the suggestion contained in your letter of the 23d ultimo, will shortly state their reasons for acceding thereto, rather than, by paying the bills in England, effect a discharge of so much Indian debt.

The Court equally with the Board feel the great importance of reducing the Indian debt, and on the occasion now under consideration, a reduction will be probably effected to the extent of 1,055,505*l.* It is true that an amount of surplus commercial profit is still unappropriated, fully adequate to meet the whole of the bills drawn in discharge of that debt; but it is no less true that the commercial branch of the Company's affairs is in advance to the territorial branch to an amount exceeding the unappropriated surplus profit, and of which the repayment by India, in the way of commercial investment, must necessarily be a very difficult and tardy operation. It has hence appeared to the Court to be a more eligible disposition of their funds that this commercial balance should be made applicable in India to the redemption of debt, upon a plan similar to that directed by the Court, in their letter to Bengal in the Territorial Finance Department, of 29th June 1821, preferably to the demand being satisfied from the home treasury.

The Court have another reason for wishing an extended re-investment of bills from India. It has been seen that the Bengal government issued an advertisement, permitting agents provisionally to subscribe the notes of absent proprietors to the new loan, and the Court have reason to believe, from the very limited amount of bills surrendered by the Bengal creditors (only 20,987*l.*), that the notes of by far the greatest proportion of those creditors have been subscribed under the government advertisement.

To deal impartially, therefore, with the creditors at Madras and Bombay, it appears to the Court that these creditors should not suffer in consequence of the late promulgation of the advertisement of the Bengal government at those presidencies respectively, which circumstance alone has probably caused the transmission of their bills upon the Court.

The Court, for these reasons, have commanded me to request the Board's acquiescence in the measure for re-investment of bills drawn upon them in discharge of the principal of Indian debt, to an amount not exceeding 495,671*l.* beyond the sum to which they have already consented; but the Court nevertheless apprehend that the bills to be tendered for re-investment will not nearly reach such an amount; it appears, on the contrary, much more probable that the aggregate of bills requiring a re-investment, both those to which the Court are pledged and those for which the concurrence of the Board is now requested, will not exceed the sum stated in the Court's letter of the 17th ultimo, viz. about 350,000*l.*

I am further commanded to request that the Board will be pleased to transmit their decision on the points herein submitted to their consideration at their earliest convenience.

I have, &c.

(signed) *Joseph Dart*, Secretary.

Appropriation of the Surplus Profits of the East India Company.

LETTER from *Thomas Peregrine Courtenay*, Esq. to *Joseph Dart*, Esq.; dated India Board, 7th February 1823.

Sir,

I HAVE laid before the Board of Commissioners for the Affairs of India your letter of the 29th ultimo, requesting the sanction of the Board to the appropriation of a sum not exceeding 943,385 *l.* from the surplus commercial profits of the Company to the payment of bills drawn in discharge of principal of the General Register debt of Bengal, requesting also the acquiescence of the Board in a further re-investment of bills drawn upon the same account. I am directed to observe, that previously to conveying the sanction requested, the Board think it desirable to ascertain, with as much precision as is practicable, what portion of the sum of 453,457 *l.*, the payment of which is already sanctioned by my letter of 23d December, is likely to fall in course of payment.

In giving their sanction to the appropriation of an uncertain sum, the Board considered themselves as adopting a practice rather inconvenient, though warranted by the circumstances of the case; in the hope, therefore, that it may now be possible to ascertain the specific amount which will be required for the payment of bills, the Board wish to be apprised whether the advices which it is understood have been received from Bengal since the date of your letter, but which have not been as yet communicated to the Board, contain any further information respecting the amount for which bills have been drawn on the Court, and the amount belonging to absent proprietors which may have been transferred to the new loan.

I am, &c.
(signed) *Thomas Peregrine Courtenay.*

LETTER from *Joseph Dart*, Esq. to *Thomas Peregrine Courtenay*, Esq.; dated East India House, 13th February 1823.

Sir,

IN reply to your letter of the 7th instant, in which the desire of the Board of Commissioners for the Affairs of India is conveyed, for certain information on the subject of bills drawn upon the Court of Directors, in liquidation of the principal of Indian debt, I am directed to state that bills of exchange for the full sum of 453,457 *l.* have been accepted by the Court, under the Board's sanction of 23d December last, and that the whole amount thereof will be paid in cash.

With respect to the specific amount which will be required for the payment of bills drawn upon the Court in discharge of principal, in consequence of the late financial operations in India, I am commanded to inform you that the letter from Bengal, in the Territorial Finance Department, of the 20th June last (of which a copy has been transmitted to the Board since the date of your letter), states the amount of principal of debt to be paid off by bills on the Court at sicca rupees 2,65,83,700, at 2 *s.* 6 *d.* 3,322,962 *l.*

With reference to the last inquiry of the Board, as to the amount belonging to absent proprietors which may have been transferred to the new loan, the Court desire me to inform you that they have not received any detailed statement from India upon the subject.

I have, &c.
(signed) *Joseph Dart*, Secretary.

LETTER from *Thomas Peregrine Courtenay*, Esq. to *Joseph Dart*, Esq.; dated India Board, 21st February 1823.

Sir,

IN reference to your letter of the 29th ultimo, I am directed by the Commissioners for the Affairs of India to convey to the Court of Directors their consent to the appropriation of a sum not exceeding 943,385 *l.* of the surplus home profits of the Company to the payment of bills drawn in discharge of the principal of promissory notes of the General Register debt of the Bengal presidency, dated 30th April 1822.

To so much of your letter as regards the application of the several parties to re-invest certain bills drawn upon the Court upon the account of the principal of the debt, the Board will direct a reply to be made hereafter.

I am, &c.
(signed) *Thomas Peregrine Courtenay.*

LETTER from *Joseph Dart*, Esq. to *Thomas Peregrine Courtenay*, Esq.; dated East India House, 8th April 1823.

Sir,

THE Court of Directors have for some time had under consideration the financial measures of the Bengal government, whereby an extensive demand will be made upon the home funds for the liquidation of bills drawn upon the Court in discharge of the principal of the promissory notes advertised for payment in India.

The Court are not accurately informed of the amount to which these drafts may reach. The finance letter of the 30th June last states the sum at 3,322,962 *l.*; registers of bills actually granted have been received, to the amount of 2,959,494 *l.*; and the Court are induced to believe that bills may be drawn upon them to the full extent of the sum contained in the financial letter from Bengal of the 30th June 1822.

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Appropriation of the Surplus Profits of the East India Company.

For the payment of a sum so far exceeding the ordinary means of the Company, whether viewed in reference to the unappropriated surplus home profits, or to the actual pecuniary balances at the disposal of the Court, some arrangement must of necessity be made which will require the concurrence of the Board of Commissioners for the Affairs of India.

Your letters of the 23d December 1822, and of the 21st February 1823, have conveyed the Board's consent to the application of 1,396,842 *l.* of the surplus home profits to the payment of part of the bills recently drawn in discharge of Indian debt. The total sum of those home profits unappropriated on the 1st May 1822 was 1,959,579 *l.*; and the Court are decidedly of opinion that it will be altogether inexpedient to discharge a greater amount of these bills under the 4th head of appropriation of the 57th section of the 53d of the late King, and thereby to trench further upon the surplus profit, as no greater amount will remain unappropriated after the application of the before-mentioned sum of 1,396,842 *l.* than in the Court's opinion is absolutely necessary to reserve as a fund to cover contingent losses and expenses.

Adverting to the actual cash balances at the disposal of the Court, as exhibited in a prospective estimate to the 1st November 1825, it will be seen that the sum calculated to remain in the treasury after satisfying the demand for bills for Indian debt authorized to be accepted, will be reduced to the lowest scale consistently with a due regard to the currency of the Company's money concerns. The balance of cash on the 1st November 1825 being estimated at only 582,518 *l.*

It may nevertheless be urged that although the actual cash transactions, as shown in the estimate before-mentioned, may preclude the payment of Indian debt bills to an amount exceeding the sum already accepted, the Court may have recourse to the stock purchased in 1820, in view to be applied to the redemption of the loan from the Public of 1812; and as that loan has been redeemed from other sources, the stock may now be applied in any way the necessities of the Company may require.

The Court have noticed this last circumstance, to show that in the view now taken, this resource has not been overlooked. They are still decidedly of opinion that it would be most unwise to hazard the embarrassment of the home finances by applying a larger sum to the payment of Indian debt bills than the amount that has been already accepted.

The inexpediency of a further application of the home funds is conclusive, if the Company's bond debt in England be adverted to. Should any political crisis cause public securities for money to be so far depreciated, as to bring these bonds to a discount, one consequence is inevitable, they will be tendered in payment for goods purchased at the Company's sales. A large reserve of cash, or of securities readily convertible into cash, is thus, in the Court's opinion, quite indispensable; and they would not be justified in consenting to any measure which shall have the effect of depriving the Company of those resources, by which alone they can provide against this not improbable contingency.

In the meantime the Board will doubtless concur with the Court, that these bills must be accepted and paid.

The Court looked to the re-investment of a portion of these bills, as one mode of reducing the demand upon the home funds. The Board have not concurred in the Court's desire to extend the operation of that measure. The only relief the Company will experience by the permission given to individuals to surrender their bills does not at the present moment exceed 201,014 *l.*

A sum therefore exceeding 3,000,000 *l.* sterling will be demanded from the home funds. From the circumstances hereinbefore brought to the notice of the Board, and from the best consideration the Court have been enabled to bestow upon the whole subject, they cannot recommend any other mode of meeting this demand than by directing a remittance to be made in bullion from India, to the extent of two crores of rupees, specifically to pay bills of exchange drawn upon the Court in discharge of Indian debt.

The Court therefore intend to avail themselves of the option of the postponement for such a proportion of these bills as will allow for a consignment in bullion from India to become available in this country in the following periods:—

One crore before the 1st November 1824: One crore before the 1st November 1825.

Although the cash balances of India appear, by the last advices, to have amounted to a sum fully equal to provide the whole consignment to be required, and the opinion of the Governor-general in Council is decided as to the competency of India to supply, without embarrassment, a further remittance in bullion, should such remittance be necessary, the Court think it will be more advisable to call for the remittance in equal portions, to be shipped in India in their seasons 1823-24 and 1824-25.

I have, &c.
(signed) *J. Dart*, Secretary.

LETTER from *Thomas P. Courtenay*, Esq. to *Joseph Dart*, Esq.; dated India Board, 19th April 1823.

Sir,

THE Commissioners for the Affairs of India have attentively considered your letter of the 8th instant, relative to the liquidation of bills drawn upon the Court, in discharge of the principal of the promissory notes advertised for payment in India.

The Board are of opinion, with the Court, that according to the statements contained in your letter, it will be necessary, if the surplus home profits of the Company shall appear not sufficient, after making a reserve, conformably to your letter of 12th August 1818, to defray

Appropriation of the Surplus Profits of the East India Company.

defray these bills according to their postponed periods of payment, to draw funds from India for that purpose.

But the Board cannot judge of the extent of the deficiency to be supplied, nor, consequently, of the measures which may be proper for supplying it, until they shall be aware, 1st, of the amount of the reserve of unappropriated surplus which the Court think necessary, and 2dly of the present and probable future amount of unappropriated surplus.

The latest statement of surplus which the Board have received, is necessarily that which brings the statement to the 1st May 1822; and as another financial year is nearly completed, they are desirous of postponing their decision upon the Court's present suggestion, until they are acquainted with the amount of the surplus on the 1st May 1823.

In the meantime they wish to have information from the Court upon the subject of the reserve.

With respect to the three per cent. stock possessed by the Company, I am directed to refer you to my letter of the 20th November 1821.

I am, &c.

(signed) *Thomas P. Courtenay.*

LETTER from *Joseph Dart,* Esq. to *Thomas P. Courtenay,* Esq.; dated East India House, 24th April 1823.

Sir,

THE Court of Directors, in reply to your letter of the 19th instant, on the subject of the provision of funds for the payment of bills drawn in liquidation of Indian debt, have in the first place to state their satisfaction in perceiving that the Board recognize the principle, that if the surplus home profits of the Company shall appear not sufficient to defray these bills according to their postponed periods of payment, after making a reserve, conformably with the letter I addressed to you on the 12th August 1818, it will be necessary to draw funds from India.

To judge of the extent of the deficiency to be supplied, the Board require:

1st. The amount of the reserve of unappropriated surplus which the Court think necessary.

2d. The present, and probable future, amount of unappropriated surplus.

With respect to the first point, it will appear by my letter of the 8th instant, that the Court have reserved the sum of 563,137 *l.*; but they have great difficulty in determining the amount which, as a general principle, ought to be reserved out of the home surplus profits, to cover contingent losses and expenses; such amount must be decided by a view of the Company's situation at the period when the reserve is made; and although at the present moment the Court have thought it expedient to reserve the sum of 563,137 *l.*, it will by no means follow that this amount shall constitute the maximum to be retained under all possible contingencies.

	£.
Surplus Home Profits, to 1st May 1822 -	1,959,979
Bills drawn in discharge of Indian Debt, accepted by the Court -	1,396,842
Surplus unappropriated -	£. 563,137

On the second point, the Court have already shown that by the acceptance of bills of exchange, drawn in discharge of Indian debt, under your letters of 23d December 1822 and 21st February 1823, the surplus profit to the 1st May 1822, of 1,959,979 *l.* is pledged to the amount of 1,396,842 *l*, and that the present unappropriated surplus is 563,137 *l.* The surplus that may be apparent at the close of the official year 1822–23 cannot as yet be stated, as the sales for the year are not completed. It will nevertheless be obvious to the Board, that under the recent loss of commercial property at Canton, and of that incurred by the wreck of the ship Regent, the expectation of any commercial surplus profit on the transactions of that year must be nearly, if not altogether, nugatory.

The probable future amount of unappropriated surplus profit, is by far too contingent and uncertain to ground any financial measure upon; but if in requiring such a statement, the Board infer that the Court may accept a large amount of Indian debt bills, upon the presumption of surplus profit to arise hereafter, the Court cannot concur in any such view of the subject.

As soon as the Court accept the bills, they would be pledged, under every contingency, to discharge them when due. The inexpediency, therefore, of making themselves answerable for a certain payment, however distant, upon the expectation of funds that may never be realized, is so apparent, that the Court trust the Board will be induced to abandon the idea, should it ever have been entertained.

The Board will have seen that any addition to the unappropriated surplus profit from the transactions of the year, ending 1st May 1823, cannot be relied upon; the Court therefore earnestly press for the Board's decision upon my letter of the 8th instant, that an answer may be given to the parties who have presented their bills for acceptance, and who are very urgent to receive a reply.

I have, &c.

(signed) *J. Dart,* Secretary.

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Appropriation of the Surplus Profits of the East India Company.

LETTER from *Thomas P. Courtenay*, Esq. to *Joseph Dart*, Esq.; dated India Board, 25th April 1823.

Sir,

HAVING laid before the Commissioners for the Affairs of India your letter of the 24th instant, I am directed to apprise you, that the Board did not understand, from your letter of the 8th instant, that the Court were in any doubt whether or not to accept the bills therein mentioned. The Board apprehend that there can be no doubt of the propriety of accepting bills drawn on the Court by their governments in India, in the lawful exercise of their functions; but they are of opinion that, under the circumstances stated in your letters, it will be advisable that the payment of the bills should be deferred to the latest period to which the law allows the Court to postpone it. The Board will assuredly sanction the adoption of such measures before the bills respectively become due, as may be found advisable for meeting this demand upon the home treasury, without encroaching upon the necessary reserve of cash. It rests with the Court to propose these measures in the first instance, but the Board direct me to suggest, that it may not be difficult to obtain a considerable sum for the Court's bills upon the government of India, and that, in the opinion of the Board, that mode of obtaining funds ought to be tried before instructions are given for remitting bullion from India.

I am, &c.
(signed) *Thomas P. Courtenay.*

LETTER from *Joseph Dart*, Esq. to *Thomas P. Courtenay*, Esq.; dated East India House, 1st May 1823.

Sir,

YOUR letter of the 25th ultimo has been laid before the Court of Directors.

The Court much regret that the Board do not coincide with their views in respect to the remittance of bullion from India, to discharge the bills drawn from India in liquidation of territorial debt.

The arrangement proposed by the Court, in my letter of the 8th ultimo, appeared to them to be the most eligible mode by which to provide for this great demand upon the home treasury; and the clear inference to be drawn from that letter was, that, if territorial funds were not forthcoming to meet the pressure, the bills could not be accepted.

The Court are sensible of the expediency of accepting bills drawn upon them by their governments abroad, in the lawful exercise of their functions; they are aware of the unpleasant consequences which must result were the Court to refuse their acceptance on this occasion; but on the other hand, the derangement of the Company's commercial engagements, and possible interruption to the regular payment of their dividend, are evils of such magnitude, that the Court can never approve or entertain any measure by which these indispensable obligations would be put to hazard.

The alternative of drawing bills upon the Indian governments has been under the consideration of the Court, and only abandoned by reason of the many and strong objections against it. Nor have the Court overlooked the expediency of postponing the payment of the bills to the utmost limit allowed by their tenor; but while a balance of cash, at once redundant and unproductive, remained in the Indian treasuries, it did not appear to the Court to be the most advantageous mode of proceeding, to postpone the bills at an annual charge for interest of 100,000*l.*, when funds, without inconvenience, might be drawn from India, which otherwise would have been unemployed.

From these considerations the Court still hope the Board will agree to the proposal submitted in my letter of the 8th ultimo; as the Court cannot authorize the acceptance of the bills now presented to them, unless it shall be previously settled between the Board and the Court, that territorial funds are to be provided for the discharge of this territorial debt.

I have, &c.
(signed) *J. Dart*, Secretary.

Extract LETTER from *Thomas P. Courtenay*, Esq. to *Joseph Dart*, Esq.; dated India Board, 6th May 1823.

IN reference to your letter of the 1st instant, I am directed by the Commissioners for the Affairs of India to assure you, that the Board would be extremely unwilling that the finances of the Company, whether in its commercial or in its political capacity, should be exposed to the hazard of embarrassment; and that, relying upon the Court's opinion that without a remittance of bullion from India they cannot feel assured of having the means of discharging the bills drawn from India, and that it will not be expedient to postpone the payment of all the bills to the latest period, the Board will give their sanction, without delay, to a despatch instructing the Bengal government to make the remittances proposed in your letter of 8th April last.

This instruction, so far as it concerns the remittance of the second crore, must, however, be subject to recall or modification, if it shall hereafter be thought desirable by the Court and Board that the remittance shall be made in a different manner from that now proposed, or that a portion of commercial surplus shall be employed for this purpose.

Appropriation of the Surplus Profits of the East India Company.

LETTER from *Thomas P. Courtenay*, Esq. to *Joseph Dart*, Esq.; dated India Board, 2d June 1825.

Sir,

I AM directed by the Commissioners for the Affairs of India to request that you will move the Court of Directors to furnish the Board, at their earliest convenience, with a continuation, up to the latest period to which it can be made up, of the Account of the surplus Commercial Profits of the Company, &c. in each year, in a similar form to that transmitted to this office on the 18th June 1823; specifying also the particular description of the Debt discharged from year to year, under the heads of "Home-bond Debt" and "India Debt;" and stating, against the respective sums, on what occasion the sanction of the Board to the appropriation was conveyed.

I am, &c.
(signed) *T. P. Courtenay.*

Extract LETTER from *Joseph Dart*, Esq. to *Thomas P. Courtenay*, Esq; dated East India House, 9th June 1825.

I HAVE the commands of the Court of Directors of the East India Company to transmit to you, for the information of the Board of Commissioners for the Affairs of India, an Account of the surplus Commercial Profits of the East India Company in England, after payment of the Dividends on the Capital Stock, from 1st May 1814 to 1st May 1825; together with the Amount appropriated in the same period, and showing the Balance remaining to be appropriated on the 1st May 1825.

The Statement, showing on what occasions the sanction of the Board to the appropriation of Surplus Profits to the discharge of Home-bond Debt and India Debt was conveyed, is forwarded in the paper marked (A).

Enclosure (A.)

ON the 31st January 1818, on the occasion of submitting certain accounts, showing the surplus commercial profits of the Company, the amount of bond debt stated to be paid off, was 628,300*l.*, and of Indian debt, 718,248*l.*

Of the bond debt stated to be paid off, the application of surplus commercial profits to the amount of 100,000*l.* was sanctioned by the Board, in their letter to the Court, of 22d August 1818.

Doubts having been entertained how far the Court were legally authorized to re-issue bonds which had been paid in, for goods purchased at their sales, the Court of Directors ordered a case to be prepared for the opinion of their standing counsel:

> "1st. Whether the East India Company may lawfully re-issue such of their bonds as have been paid into their treasury for goods purchased at their sales, in the manner heretofore accustomed?
>
> "2d. Whether, when the Court of Directors, with the approbation of the Board of Commissioners, shall have reduced the principal of the bond debt, pursuant to 53 Geo. 3, c. 155, s. 57, they may lawfully again increase the bond debt, with the approbation of the Board of Commissioners, so as they do not in any case make the whole bond debt exceed the sum which the Company are now empowered to raise on bond"

The opinion of Mr. Serjeant Bosanquet was as follows, upon the first point: "That the East India Company cannot lawfully re-issue such bonds as have been paid into their treasury for goods purchased at their sales, pursuant to the printed conditions of sale: by that transaction, it appears to me that the legal obligation of the bond is discharged; the assignee of the bond, in whom the legal as well as the equitable property is vested, by virtue of the 51 Geo. 3, c. 64, s. 4, having been satisfied by the Company."

Upon the second point, Mr. Serjeant Bosanquet was of opinion, "that when the Court of Directors, with the approbation of the Board of Commissioners, shall have reduced the principal of the bond debt, pursuant to the 53 Geo. 3, c. 155, s. 57, they may lawfully again increase the bond debt, with the approbation of the Board of Commissioners, so as they do not in any case make the whole bond debt exceed the sum which the Company are now empowered to raise on bond. The earliest Acts which authorize the creation of a bond debt clearly contemplate the power of diminishing and again increasing that debt: the 6 Ann, c. 17, s. 2, and 17 Geo. 2, c. 17, s. 8, having empowered the Company to borrow, upon the security of their seal, any sum or sums of money from time to time, so as the total sum which *at any one time* should be owing upon the security of the said seal, should not exceed a certain amount therein specified. The latter Acts are not so precisely worded, but they give no reason to suppose that any alteration of system was intended; and as all the Acts are made in *pari materiâ*, they must, according to the established principles of construction, be taken altogether. In addition to this, the 33 Geo. 3, c. 47, s. 15, and the 53 Geo. 3, c. 155, s. 60, directly recognize the power of again increasing the debt after a diminution, the former having provided, that after the bond debt should have been reduced to 1,500,000*l.*, it should not be lawful to increase it beyond that amount

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amount without the approbation of the Board of Commissioners, and that the whole increase should not exceed 500,000 *l.*; and the latter having provided, that if after the bond debt should have been reduced to 3,000,000 *l.* it should again be increased beyond that sum, the surplus proceeds of the Company should be appropriated to the reduction of such new debt until the sum should again be reduced to 3,000,000 *l.*"

It hence appears, that whenever bonds are paid in for goods purchased at the Company's sales, the legal obligation is discharged, and they cannot be lawfully re-issued; and all the bonds stated to be paid off are similarly situated to that portion of the bond debt for which the Board's sanction to the application of home profits to their discharge, was signified in their letter of 22d August 1818.

Of the bills drawn in discharge of principal of Indian debt, the sanction of the Board has been conveyed as under:

1814-15 - - -	£. 329,704	Not objected to in the Statement submitted in January 1818.
1815-16 - - -	318,382	
1816-17 - - -	477	
1817-18 - - -	200	Not sanctioned specifically.
1818-19 - - -	98	
1819-20 - - -	—	
1820-21 - - -	6,285	- - £. 6,020, sanctioned by the Board to be defrayed from surplus commercial profits, in their letter of 16th October 1819, and 21st December 1819: 265 *l.* not sanctioned specifically.
1821-22 - - -	10,576	- - £. 4,290, sanctioned by the Board, in their letter of 14th June 1821, the remainder, consisting of the same description of debt, not specifically sanctioned.
1822-23 - - -	25,500	- - £. 1,995, sanctioned by the Board on 25th March 1822, the remainder consists of the same description of debt previously sanctioned by the Board to be defrayed from surplus profits.
1823-24 - - -	1,396,842	- - sanctioned by the Board, in their letters of 23d December 1822, and 21st February 1823.
1824-25 - - -	—	

The consignment of bullion to India, in aid of the sinking fund was sanctioned by the Board of Commissioners, as an appropriation under the 4th head of the 57th clause of 53 Geo. 3, in their letters of the 18th September 1818, and the 5th April and 30th August 1819, approving the several resolutions of the Court of Directors respecting the consignment in question.

The finance letter to Bengal, directing the sum of 1,500,000 *l.* to be advanced to the sinking fund, and considered as an appropriation of surplus commercial profits, was approved by the Board of Commissioners, on the 27th June 1821.

East India House,
8 June 1825.

(signed) *T. G. Lloyd*, Acct Genl.

LETTER from *Thomas P. Courtenay*, Esq. to *Joseph Dart*, Esq.; dated India Board, 3d August 1825.

Sir,

I HAVE laid before His Majesty's Commissioners for the Affairs of India the Statement enclosed in your letter of the 9th of June last, "showing on what occasions the sanction of the Board to the appropriation of surplus profits to the discharge of home-bond debt and India debt was conveyed."

With respect to the India debt, I am directed to observe, that several of the appropriations appear to have been made without the specific and previous sanction of the Board, and I am to apprise you that the Board feel themselves bound by the Acts which govern their proceedings, to desire that the direction of the law, in this respect, may be attended to in future cases.

The observations contained in the paper as to the reduction of the bond debt, by receiving bonds in payment at the Company's sales, and cancelling the bonds, have attracted the particular attention of the Board.

On the 22d of August 1818 I was directed by the Board to address to you a letter, of which the following is an extract:

"The Paper, No. 3, which accompanied your letter, purports to be a 'specification of the sums appropriated in the years 1814-15, 1815-16 and 1816-17, to the reduction of the home-bond debt.' It appears from this paper, that of the sum of 628,300 *l.*, stated to have been so applied, an amount of 100,000 *l.* only has been in fact applied to the reduction of debt; the remainder, consisting of bonds amounting to 295,000 *l.*, *paid in* upon the Company's

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Company's sales, and of bonds for 232,500 *l.* *brought up* by the Company, both which classes of bonds, amounting together to 528,300 *l.*, are stated as 'not *cancelled* but *re-issuable*,' at the pleasure of the Court. So far as this sum of 528,300 *l.* is concerned, therefore, there is no permanent reduction of debt, nor can that amount be deducted from the amount of 'surplus profits remaining to be appropriated until those bonds shall actually have been *cancelled* with the approbation of this Board.'"

"With respect to the sum of 100,000 *l.* *really* applied to reduction of debt in the years 1814 and 1815, by cancelling bonds to that amount, the Board feel it their duty to observe, that by the statute any reduction of *bond debt at home*, as well as of debt in the East Indies, must be made 'with the approbation of the Board of Commissioners.' It can hardly be necessary to argue, that this approbation must, for any useful purpose, be asked *previously* to the cancelling of the bonds.

"The Board do not mean to withhold their approbation in the present instance, but they trust that the like oversight will be avoided in future."

To this letter no answer was returned, and it was thence to be inferred that the Court had subsequently avoided the practice to which the Board objected, either by not receiving the bonds, or by continuing them, when received, among the outstanding debts of the Company; but it now appears, that shortly after the receipt of my letter the Court took the opinion of their standing counsel on two questions, of which the first was as follows:

"Whether the East India Company may lawfully re-issue such of their bonds as have been paid into their treasury for goods purchased at their sales, in the manner heretofore accustomed?"

Mr. Serjeant Bosanquet answered this question in the negative.

According to this opinion, the Court are compelled to cancel all the bonds which may be paid in at their sales, and there cannot possibly be any previous communication to the Board of the amount of such bonds; they would necessarily be discharged without the previous sanction required by the law. The amount so cancelled since 1818 appears to have been inconsiderable, but there is no security against the largest influx of bonds, and the principle involved is of great importance; the Commissioners therefore regret that the professional opinion which has led to a practice opposed, according to their recorded conviction, to the letter and spirit of the law, should not within seven years have been communicated to them.

It appears to the Board that Mr. Serjeant Bosanquet has correctly stated the law upon the points referred to him; but they wish that his opinion had been asked, whether the practice which occasioned the question is in itself legal, for it must be obvious to the Court, that so long as that practice continues, and the Act of 1813 remains in force, the Company do, by the mode of transacting their commercial business, discharge a part of their debt, of which the law positively and specifically prohibits the discharge without the consent of the Commissioners for the Affairs of India. The Board do not wish to interfere with the practice of the Company in respect to their sales, and they apprehend that it might not be impossible to devise an arrangement, under which the practice of receiving bonds might be continued without contravening the law which restrains the discharge of the bond debt, and it appears to the Board that some such arrangement is absolutely necessary. At present I am only directed to request that the Court will acquaint the Board in what manner they reconcile the discharge of bonds received at the sales with the provisions of the 55th and 57th sections of the Act 53 Geo. 3, c. 155.

I am, &c.
(signed) *T. P. Courtenay.*

LETTER from *Thomas Peregrine Courtenay*, Esq. to *Joseph Dart*, Esq.; dated India Board, 21st December 1825.

Sir,

I AM directed by the Commissioners for the Affairs of India to request that you will move the Court of Directors to direct that an early reply may be given to my letter, dated 3d August last, relative to the appropriation of surplus commercial profits, and to certain enactments and regulations applicable to the Company's bond debt in England.

I have, &c.
(signed) *T. P. Courtenay.*

LETTER from *Peter Auber*, Esq. to *T. P. Courtenay*, Esq.; dated East India House, 5th January 1826.

Sir,

I AM ordered by the Court of Directors of the East India Company to acquaint you, for the information of the Board of Commissioners for the Affairs of India, that the Court have had under their consideration the observations contained in your letter of the 3d August last, and they have directed their particular attention to the request therein contained, that the Court will acquaint the Board in what manner they reconcile the discharge of bonds received at the sales with the provisions of the 55th and 57th sections of the Act of 53 Geo. 3, c. 155; and I am commanded to inform you, that the Court are *advised,*

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advised, and that it appears to them, upon the best consideration which they can give the subject, that the sections in question could only have been intended to prevent a voluntary application of surplus profit, after satisfying the three first heads of appropriation, to the liquidation or reduction of bond debt without the consent of the Board; and that it cannot be supposed that they were intended to interfere with the discharge and extinction of individual bonds in the ordinary course of the Company's business, as established long before the passing of the Act.

The clause in the conditions of the Company's sales, engaging to receive their own bonds in payment, was not only in use at the time of passing the Act of 1813, but had existed invariably from the time of the first creation of the bond debt, and it does in truth add very little, if anything, to the legal liability under which the Company always are, and must necessarily be, to the holders of their bonds; for it will not have escaped the observation of the Board, that it is not merely in the case of bonds received at their sales that the Company are liable to have their bonds paid in, and the debts thereby secured, according to the opinion of Mr. Serjeant Bosanquet, legally discharged; but that, by the very nature of the instruments themselves, and the terms in which they have been issued from their earliest existence, the Company are always under a legal obligation, and compellable by action, upon notice by the holders of bonds, to pay to such holders their amount, whereby the debt would be extinguished by operation of law. It appears, therefore, to be evident that every discharge of the Company's bonds is not to be considered a reduction of so much of the bond debt, within the meaning of the appropriation clauses of the Act of the 53 Geo. 3, c. 155, since the Legislature cannot have meant to impose a restriction which the Court of Directors would be continually under the unavoidable necessity, by operation of law, of contravening. And when the clauses in question are construed, as they must be, with reference to the subject-matter to be regulated thereby, and the object which they had in view, there seems very little reason to suppose that they were intended to make any alteration necessary in the ordinary and established course of business, by which bonds received in payment would, as theretofore, become extinguished; but the Court are fully aware that any deviation from the ancient course, inviting the holders of bonds to bring them in with a view to accelerate the discharge of the bond debt, would not be justified without the previous consent of the Board.

I am directed to add, that the opinion of Mr. Serjeant Bosanquet, alluded to in your letter of the 3d August, was taken with a view to a point altogether different from that now under discussion; the doubt which gave rise to taking that opinion having no reference to the appropriation clauses of the Act of 1813, but arising from the operation of the stamp laws, and the effect of a legal discharge for a bond, having been once given to the obligor.

The Court have finally to observe, that as regards the application of certain sums from commercial profits to the discharge of Indian debt, which the Board, in their letter of the 3d of August, have remarked upon as being made without their consent, it appears to the Court that, when it is seen that of the total sum, viz. 2,088,064 *l.*, thus discharged, the previous sanction of the Board has been obtained, except to the amount of 30,354 *l.*, the omission to request that sanction may be deemed one of inadvertence, rather than of intention to contravene the provisions of the Act of 1813; the fact is, that in the instances alluded to, the terms of the bills being after date, they were presented for payment considerably after they had become due, not having been previously brought for acceptance, and were consequently paid *instanter*, without a previous-reference to the Board for their sanction, which sanction the Court trust, under this explanation, the Board will not withhold.

I have, &c.
(signed) *Peter Auber*,
Assistant Secretary.

LETTER from *Thomas P. Courtenay*, Esq. to *Joseph Dart*, Esq.; dated India Board, 8th March 1826.

Sir,

HAVING laid before the Commissioners for the Affairs of India the letter from Mr. Auber of the 5th of January, in answer to mine of the 3d August last, I am directed to acquaint you that the Board are not prepared to say that the view which the Court takes of the operation of the Act of 1813 is incorrect. They are desirous, however, before they come to a decision, that the opinion of the Company's standing counsel should be taken expressly upon the following questions:—

1. Whether, with reference to the provisions of the Act 53 Geo. 3, c. 155, it is lawful for the Company to receive their bonds in payment of goods sold, and to cancel such bonds, discharging the amount thereof by so much of the Company's commercial surplus, without the previous consent of the Board of Commissioners?

2. Supposing payment of a bond to be demanded, in virtue of the terms of the bond (as stated in your letter) at a time when there is no commercial surplus, how is the same to be discharged?

In regard to the sums already applied from surplus commercial profit to the discharge of the Indian debt, without the previous sanction of the Board, I am directed to acquaint you that under the explanation given in your letter, they are not disposed to withhold their sanction

tion to those appropriations. As the omission is stated in that explanation to have arisen from inadvertence only, it will be sufficient, on the present occasion, to refer to the observation on this point contained in the second paragraph of my letter of 3d August last.

I have, &c.
(signed) *Thomas P. Courtenay.*

LETTER from *Joseph Dart*, Esq. to *Thomas P. Courtenay*, Esq.; dated East India House, 14th July 1826.

Sir,

THE Court of Directors, in compliance with the desire of the Board of Commissioners, expressed in your letter of the 8th March last, having directed a Case to be prepared for the opinion of the Company's standing counsel, upon certain points connected with the discharge of the Company's bond debt in England, I am commanded to transmit a copy of the said Case and Opinion for their information.

I have, &c.
(signed) *J. Dart*, Secretary.

(Enclosure.)

CASE for the East India Company.

The East India Company were incorporated by and now act under a Charter, granted by King William the Third, dated the 5th September 1698. The main object of the incorporation was to establish the Company as traders, with a joint-stock, to and from the East Indies; they engaged that trade exclusively till the year 1814. By the Charter, the Company are entitled to the ordering, rule and government of all such forts, factories and plantations as should at any time be settled by the Company, with power to appoint and displace governors and officers; and for such governors and officers, according to the directions of the Company, to raise, train and muster such military forces as should be necessary for the defence of the said forts, places and plantations: and the Company, under and by virtue of other Charters, (to the benefit of which they became entitled) have power to send ships of war to their settlements in the East Indies, to raise and keep a military force, and to make peace or war with any princes or people, not Christians, in any places of their trade, and also to right and recompense themselves upon the goods, estate or people of those parts by whom they should sustain any injury, loss or damage, or upon any other people that should any way interrupt, wrong or injure them in their trade, within the limits of their Charter.

Previously to the middle of the last century, the Company had established very considerable factories and settlements in the East Indies: but till that time such factories and settlements were considered purely as subsidiary to their trade. Shortly after the middle of the last century, the Company acquired, by conquest and treaty, extensive territorial dominions, yielding very large revenues, which were looked to as an object of great profit to the Company, and were of a magnitude to induce a claim on the part of the British nation to the property of them, and several Acts of Parliament have been passed from time to time, and (some of which Acts will be hereafter referred to), by which the possession of the countries and revenues thus acquired has been continued in the East India Company, subject to Parliamentary regulation, but without prejudice to the rights either of the Public or the Company.

The affairs of the Company, political and commercial, have required permanent loans of very considerable sums of money, both at home and in the East Indies.

The debt of a permanent nature at home, is called the Bond debt; the debt of a permanent nature abroad, is called the Indian debt.

The questions hereafter proposed relate solely to the bond debt; but as the Indian debt has had considerable influence upon the bond debt, and as the Parliamentary enactments as to the one occasionally have reference to the other, we have thought it expedient to trouble counsel with the history of both in some degree, that the object of the Parliamentary regulations respecting them may be more intelligible.

The bond debt was originally occasioned by their mercantile concerns; but since the acquisition of Indian territory, the money raised thereby has been applied to political as well as commercial purposes; its existence and amount has at times been authorized and limited by Parliamentary regulation. The following is the substance of the Acts relative to it:

The Company are restricted (for the protection of the Bank of England, and in good faith to them) from borrowing, owing or giving security for any other sum of money than shall be employed in their trade; and it is required, that all sums borrowed shall be borrowed only on their common seal, and shall not be payable at any time less than six months from the time of the borrowing thereof. 9 & 10 W. 3, c. 44, s. 75.

To enable the Company to advance a sum of 1,200,000 *l.* to Government, it is declared that the common seal of the Company may be made use of to borrow any sum or sums of money from time to time, upon account of the united stock and fund, so as the sum total of all the principal monies which at any one time should be owing upon the security of the said seal, should not exceed 1,500,000 *l.* over and above the monies which might lawfully be borrowed thereupon before the making of that Act. 6 Ann. c. 17, s. 2.

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* 7 Geo 1, c. 5, s. 32 & 33.

The Company were empowered *to extend their bond debt to the extent of 5,000,000 *l.*, with a proviso, that it should not be lawful for the Company to borrow, owe or give security for any greater sum than should be employed in their trade, or should be advanced or lent on the bottom of any ship, or on goods on board any ship of the Company, or in the service of the Company, to any captain, agent, sailor or other person which should at any time be employed in the service of the Company, with a similar proviso, as in the Act of Queen Anne, requiring that all monies borrowed should be borrowed on the common seal, and should not be made payable in less than six months.

17 Geo. 2, c. 17. s. 8.

In order to enable the Company to advance a further sum of 1,000,000 *l.* to the Public, they were empowered to borrow further sums of money upon the security of their seal, so as the sum total of all principal monies which should at any one time be owing upon the security of the said seal, should not exceed 1,000,000 *l.* over and above the monies which might lawfully be borrowed thereupon before the making of that Act.

23 Geo 2, c. 22;

The Company were empowered to raise money by sale of annuities, upon the credit of annuities payable by the Public to the Company.

s. 6.

It is enacted, that the several powers given to the Company by several Acts of Parliament then in force, for raising money by bond, should continue and be in force, but that the amount of the sums which the Company should raise by sale of annuities by virtue of that Act, should be applied towards the discharge of their then bond debt, and should be computed and considered as part of what they were so empowered to borrow.

By the means mentioned in the Act last referred to, and otherwise, the bond debt of the Company was in fact reduced to the sum of 1,500,000 *l.*, and did not exceed that sum at the time when the Act of Parliament next hereinafter mentioned was passed.

23 Geo. 3, c. 36, s. 2.

In order to give a temporary relief to the Company in respect to their commercial debts, the Company are empowered to borrow money upon and issue bonds under their common seal, as the affairs of the Company might require, not exceeding the sum of 500,000 *l.* beyond the amount of the Company's then bond debt.

28 Geo. 3, c. 29,

Recites, that it was expedient, in consideration of the then state of the affairs of the Company, that they should be enabled to issue bonds for the purposes of their trade, and for discharging sundry demands to which they were liable, to a larger amount than they were then by law authorized to do; and it enacts, that it should be lawful for the Company to borrow money upon and issue bonds under their common seal, as the affairs of the Company might require, not exceeding the sum of 1,200,000 *l.* beyond the sum for which the Company might then by law issue their bonds.

33 Geo 3, c. 47:

By this Act the Company were enabled to raise money by increasing their capital stock.

s. 14.

That out of the monies so raised, the Company were required, in the first place, to apply so much thereof as should be sufficient for the purpose of reducing their bond debt in Great Britain to the sum of 1,500,000 *l.*

s 15.

That after the bond debt should be reduced to 1,500,000 *l.*, it should not be lawful for the Company to increase their bond debt in Great Britain beyond that amount without the approbation of the Board of Commissioners for the Affairs of India, and that the whole increase should in nowise exceed 100,000 *l.*

34 Geo. 3, c 41.

The Company were empowered to continue their bond debt at the sum of 2,000,000 *l.*, without applying any further part of the money raised under the Act of 33d Geo. 3, in reduction of it to 1,500,000 *l.*; and the Company were further empowered, with the approbation and consent of the Commissioners for the Affairs of India, at any time or times thereafter, to borrow upon and issue bonds under their common seal for any further sum or sums of money, not exceeding in the whole 1,000,000 *l.*, for the purposes of their trade, as circumstances might require.

37 Geo 3, c. 31.

Reciting, that the affairs of the Company required the permanent advance of a considerable sum of money beyond what the Company could raise under the powers then vested in them by law; they are empowered to raise money by adding 2,000,000 *l.* to their capital stock.

[*Note.*—The Company have never yet availed themselves of this Act.]

47 Geo 3, c. 41.

After reciting the three Acts last above referred to, the Company were empowered, with the consent of the Board of Commissioners for the Affairs of India, at any time or times thereafter, to borrow upon bond any further sums, not exceeding 2,000,000 *l.* sterling over and above such sums as the Company could then lawfully raise on their bonds, and to apply the money so borrowed for such purposes as, under the Act of 37th Geo. 3, the money to be raised by enlarging the capital stock was applicable.

51 Geo 3, c. 64.

After reciting the Acts of 37 and 47 Geo. 3, and that a considerable part of the debt secured by the engagement of the said Company in the East Indies, and which was incurred by reason of territorial and political expenses in that country, had then lately been discharged in India by means of bills drawn by the governments of the said Company in the East Indies, upon their Court of Directors in London, and thereby it had become necessary for the said Company to provide in this country a much larger sum of money than in the ordinary course of their transactions could arise from the sales of their goods, and the ordinary receipts and means of the said Company:

And reciting, that the Company had not yet increased their capital stock by virtue of the powers contained in the first-mentioned Act, and that it was expedient that their power to raise money upon their bonds should be enlarged, so that they might be enabled either to raise a further sum by bond or by increase of their capital stock; and therefore that the provision in the said last-recited Act, as to the application of the money to be raised by increasing the capital stock of the said Company, and as to the reduction of the power of the said Company to increase the bond debt in a certain case,

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case, should be repealed, and that other provisions should be made in respect thereof; it is enacted, "That it shall and may be lawful to and for the said Company, by and with the approbation and consent of the Board of Commissioners for the Affairs of India for the time being, at any time or times hereafter, to borrow, upon bonds to be issued under their common seal, any further sum and sums of money not exceeding in the whole the sum of 2,000,000*l.* sterling over and above such sum and sums as the Company can now lawfully raise on their bonds, and to apply the money so to be borrowed and raised for such purposes as, under and by virtue of the said Act of the 37th year of the reign of his said Majesty, the money to be raised by enlarging the capital stock of the said Company is applicable, anything contained in the said recited Act or any other Act notwithstanding.

51 Geo. 3, c 64, s 2.

"And be it further enacted, that so much of the said Act of the 47th year of the reign of his present Majesty as provides that all the money to be raised by enlarging the capital stock of the said Company as therein mentioned, should be applied towards the reduction of the bond debt of the said United Company until it should be so reduced to the sum which the said Company might then lawfully raise by bond, and as provides, that in case the said Company should enlarge their capital stock, then that the sum which they were thereby empowered to raise by bond should be reduced, shall be and the same is hereby repealed.

"Provided always, and be it enacted, that when the said United Company shall have raised, under and by virtue of the said Act of the 37th year of the reign of his present Majesty, and of the said Act of the 47th year of the reign of his present Majesty, and of this Act, such sums of money as together shall amount to the sum of 4,000,000*l.* sterling, then and from thenceforth it shall not be lawful for the said Company to raise any further sum of money upon bond; and all money which from thenceforth shall be raised by increase of capital stock under and by virtue of the said first-mentioned Act shall be applied in discharge of the said bond debt, until the said bond debt created by virtue of the said Act of the 47th year of the reign of his Majesty or this Act, together with the money to be raised by increase of capital as aforesaid, shall be reduced to the sum of 4,000,000*l.* sterling.

"And whereas bonds, issued under the common seal of the said United Company, for money borrowed by them by virtue of the powers enabling them to borrow money upon bond, have usually been entered into, and have been expressed to have been made payable to the person who for the time being has been the treasurer of the said United Company, or his assigns, and upon his indorsement thereof they have been sold and passed from one person to another by delivery of the possession thereof, and it is expedient that a legal effect should be given to such mode of transfer of the property in the said bonds and the money secured thereby; be it therefore further enacted, that all bonds issued or to be issued under the common seal of the said United Company by virtue of any power by which they have been, are or hereafter may be authorized to borrow money upon their bonds, shall be assignable and transferable by delivery of the possession thereof; and upon every such assignment or transfer, the money secured by the bond so assigned or transferred, and due and to become due thereon, and the property in such bond, shall be absolutely vested as well at law as in equity in the person or persons, body or bodies politic and corporate, to whom the same shall be so assigned or transferred, and the person or persons, body or bodies politic and corporate, to whom any such bond shall be so assigned and transferred, and his, her or their executors, administrators and successors respectively, shall and may maintain his, her or their action for the principal and interest secured thereby and due thereon, or otherwise relating thereto, in like manner as the obligee or obligees named in any such bond, or his, her and their executors, administrators and successors, may now maintain any action thereon; and in every such action the plaintiff or plaintiffs shall recover his, her or their debt, damages and costs of suit; and if any such plaintiff or plaintiffs shall be nonsuited, or a verdict be given against him, her or them, the defendant or defendants shall recover his, her or their costs against the plaintiff or plaintiffs; and every such plaintiff or plaintiffs, defendant or defendants respectively recovering, may sue out execution for such debt, damages and costs by *capias*, *fieri facias*, or *elegit*."

The debt for money borrowed in the East Indies originated in political necessity, and it is now quite certain that the whole of the money so borrowed has been absorbed by political expenses, occasioned by their possession of the Indian territories. The original creation of the Indian debt was not authorized either by Charter or Act of Parliament, and perhaps it was justifiable only by political necessity; it has, however, since its creation, been frequently recognized by Parliament, but its amount has never been limited. The terms on which loans of money have been made in India have been very different from each other; for some, the Company have been merely pledged for the repayment, and have been rendered liable to the lenders, either at home or abroad, wherever and whenever they should please to call for repayment: other loans have been made upon condition of repayment, on the expiration of specified periods, and sometimes at home and sometimes abroad, and at other times either at home or abroad, at the option of the creditors. The principal of the larger part of the existing debt for money borrowed in India, according to the terms of the loans, is repayable in India, but the creditors are entitled, at their option, to be paid their interest from time to time in money in India, or by bills of exchange payable and to be provided for by the Company in London.

52 Geo. 3, c. 135.

The only Act of Parliament which separately relates to the Indian debt is 52 Geo. 3, c. 135, which recites that it had been resolved that a sum not exceeding 2,500,000*l.*

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should be granted to his Majesty, for the purpose of enabling his Majesty to advance the like sum to the East India Company, for their relief under their then present circumstances, and that it had been provided that the said sum should be raised by the creation of 3,000,000 *l.* reduced 3 per cent. annuities, and 1,400,000 *l.* consols; and that it had been agreed that the interest thereof, and the sums to be paid on account of the sinking fund, for redemption and for charges of management thereof, should be charged and be deemed and considered to be a charge upon the revenues of the British territories in the East Indies, and should be advanced by the East India Company in London, to answer the said interest, sinking fund and charges of management: and the Act then provides for creation of the annuities, and for payment by the East India Company in London of the sums required for the interest, sinking fund and charges of management from time to time as they should become due.

52 Geo. 3, c. 135, s. 11. Sect. 11 enacts, that the several sums to be paid for interest, sinking fund, and charges of management should be and be deemed and considered to be a charge upon the revenues of the territorial acquisitions in the East Indies, in like manner as if the interest payable in respect of the Indian debts, which had been or might be discharged by means of the said 2,500,000 *l.*, had remained payable in the East Indies, and that it should be lawful for the East India Company to cause funds for the payment of such interest, sinking fund and charges of management and all sums of money which they should have become liable to pay in respect thereof, to be appropriated and provided for out of the Indian revenues, and to be remitted to England in the same order of preference in which the interest on such debts so discharged would have been payable if they had remained due and owing in the East Indies.

Since the time when the Company first acquired territory in the East Indies and the revenue thereof was claimed on the part of the Public, the funds of the Company, both at home and abroad, have from time to time at different periods been appropriated by agreement, confirmed by Acts of Parliament, to specific objects: and different provisions have existed at different times for the government of this country, having a cognizance of the management of the Company's affairs: these Acts are the 9th Geo. 3, c. 24; 13th Geo. 3, c. 64; 19th Geo. 3, c. 61; 20th Geo. 3, c. 56; 21st Geo. 3, c. 65, and 33d Geo. 3, c. 52, the appropriating provisions of which have all determined: by the Acts of the 13th, 19th and 20th Geo. 3, the Company are required half-yearly, and by the Act of 21st Geo. 3, they are required yearly (and by the last Act it is expressed to be in order to ascertain the yearly net profits arising from the Company's trade and revenues), to cause to be made up with as much accuracy as the nature of the case will admit, a statement of the profit and loss upon the whole of the trade and revenues of the Company, together with the state of the debts of the Company in England from the 1st day of March in every year to the 1st day of March in each succeeding year, which account was to be transmitted within 30 days after the day to which such statements or accounts were made up, to the Lords of the Treasury; and by the Act of the 21st of the King, the Company were required to make out at the same time with the account before directed, an account of the value of all the Company's goods which should remain unsold in their warehouses in England at the time of making up the said account, exclusive of discounts, customs, commission to supercargoes, and of all and every other charge whatsoever, to be deducted therefrom; and it was also required that accounts of the gross amount of all the territorial revenues received by the Company, and of all their disbursements, charges of management, civil, military and other expenses and charges, and also of the said Company's debts at each of their settlements in the East Indies, and accounts of the net proceeds of each of their settlements in the East Indies, should be made up annually, and delivered to the Lords of the Treasury on or as soon after the 1st day of March in each year as the receipt of the necessary materials from the East Indies would allow to prepare such accounts.

In the Act of the 33d of the King no direction is contained for the Company's delivering any accounts to the Lords of the Treasury, or for their making up any profit and loss account, but the following provision is substituted for the provisions in the Act of 21st Geo. 3, as to making up accounts:

33 Geo. 3, c. 52, s. 126. "And be it further enacted, that the Court of Directors of the said Company shall, within the first 14 sitting days next after the 30th day of March in every year, lay before both Houses of Parliament an account, made up according to the latest advices which shall have been received, and with as much accuracy as the nature of the case will admit, of the annual produce of the revenues of the British territories in India, distinguishing the same under the respective heads thereof at each of their several presidencies or settlements, with the amount of their sales of goods and stores within the limits of their exclusive trade; and of their annual disbursements within the said limits, distinguishing the same under the respective heads thereof, together with the latest estimate of the same; and also the amount of their debts abroad, with the rates of interest they respectively carry, and the annual amount of such interest; the state of their effects at each presidency or settlement and in China, consisting of cash and bills in their treasuries, goods and stores and debts owing to the said Company, according to the latest advices which shall have been received thereof; and also a list of their several establishments in India and other parts within the limits of their exclusive trade, and the salaries and allowances payable by the said Company in respect thereof; and also another annual account, made up to the 1st day of March next preceding the delivery thereof to Parliament, containing the amount of the proceeds of the sale of the goods and merchandizes of the said Company in Great Britain and of

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their commercial and other receipts, charges and payments in Great Britain, under the several heads thereof, together with an estimate of the same for the current year, and a statement of their bond debts and simple-contract debts, with the rates of interest they respectively carry, and the amount of such interest, and the state of the cash remaining in their treasury, and other effects appertaining to the Company in Great Britain or afloat: and if any new or increased salaries, establishments or pensions, payable in Great Britain, shall have been granted or created within the preceding year, the particulars thereof shall be specially stated and inserted at the foot of such account."

The following are the provisions by which the Company's funds abroad and at home are now specially appropriated:

33 Geo. 3, c. 155, s. 55.

"And be it further enacted, that for and during the continuance of the possession and government of the said territorial acquisitions and revenues in the said United Company, the rents, revenues and profits arising from the said territorial acquisitions, after defraying the charges and expenses of collecting the same, shall be applied and disposed of to and for the uses and purposes hereinafter expressed, in the following order of preference, and to or for no other use or purpose, or in any other manner whatsoever, any Act or Acts of Parliament now in force to the contrary notwithstanding; (that is to say,) In the first place, in defraying all the charges and expenses of raising and maintaining the forces, as well European as Native, military, artillery and marine, on the establishments in the East Indies and parts aforesaid, and of maintaining the forts and garrisons there, and providing warlike and naval stores: Secondly, in payment of the interest accruing on the debts owing or which may be hereafter incurred by the said Company in the East Indies or parts aforesaid, including that portion thereof for which bills shall be demanded payable in England, and for which provision shall at all times be made by consignments or remittances to England, as the said Court of Directors, with the approbation of the said Commissioners for the Affairs of India, shall from time to time direct: Thirdly, in defraying the civil and commercial establishments of the said Company at their several settlements there: Fourthly, towards the liquidation of the territorial debt of the said Company, or of the bond debt at home, or to such other purposes, subject to the provisions hereinafter made, as the said Court of Directors, with the approbation of the Board of Commissioners for the Affairs of India, shall from time to time direct, any Act or Acts of Parliament to the contrary thereof notwithstanding.

"And whereas it is not reasonable that the commercial funds of the said Company should be exposed to embarrassment by payments made in Europe on account of territorial charges; Be it therefore enacted, that a sum equal to the actual payments which shall have been made from the commercial funds at home on account of territorial charges in the year preceding, after deducting therefrom the charges of the commercial establishments and all the commercial charges in India which may have been paid from the territorial revenues in the same year, shall in each and in every year be issued in India for the purpose of the said Company's China or India investment, or of remittance to England on account of the said Company, at the option of the said Court of Directors: Provided always, that any excess which may happen to be issued in any year for the purposes of investment, beyond the actual payment which shall have been made in the same year by the said Company in Europe, on account of territorial charges, shall be taken into account in diminution of the sum to be applied to the purposes of investment for the year following.

"And be it further enacted, that for and during the continuance of the possession and government of the said territorial acquisitions and revenues in the said United Company, the net proceeds of their sales of goods at home, with the duties and allowances arising by private trade, and all the commercial profits and other receipts of the said Company in Great Britain, shall be applied and disposed of in manner following; (that is to say,) First, in providing for payment of bills of exchange already accepted and hereafter to be accepted by the said Company, as the same shall become due: Secondly, in providing for the current payment of other debts (the principal of the bond debt in England always excepted) as well as interest, and the commercial outgoings, charges and expenses of the said Company: Thirdly, in payment of a dividend after the rate of 10 *l.* per centum per annum on the present or any future amount of the capital stock of the said Company, for and during such time as a certain fund of the said Company's hereinafter mentioned, called "The Company's separate Fund," shall be sufficient to pay a dividend, after the rate of 10 *s.* for every 100 *l.* per annum, on the present or any future amount of the capital stock of the said Company, and when and so soon as the said last-mentioned fund shall be exhausted, then in payment of a dividend at the rate of 10 *l.* 10 *s.* per centum per annum on the then existing or future capital stock of the said Company: provided that no greater dividend shall be paid in the whole, in any one year, than at the said rate of 10 *l.* 10 *s.* per centum per annum upon the present or future capital stock of the said Company: Fourthly, in reduction of the principal of the debt in the East Indies or parts aforesaid, or of the bond debt at home, as the said Court of Directors, with the approbation of the said Board of Commissioners, shall from time to time direct, any Act or Acts of Parliament to the contrary notwithstanding.

"And whereas it is not reasonable that the Company's commercial profits should be liable annually to the payment in Europe of territorial charges, till the said dividend after the rate of 10 *l.* 10 *s.* per centum per annum shall have been paid and discharged; Be it therefore provided and enacted, that the net proceeds of the sales of goods and other commercial profits of the Company in Great Britain as aforesaid, shall not be liable to the

liquidation

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liquidation of any charge on account of the territorial or political government of India payable in England, or any bill of exchange or certificate drawn on account of the territorial or political charge in India, till after the dividend on the capital stock of the said Company shall first have been provided for; excepting always such bills and certificates for the amount of which value shall have been previously paid in India from the territorial or political funds, and consignments or remittances made thereof to England, for the liquidation of the said bills and certificates; excepting likewise the amount of the interest and sinking fund on the loan advanced by the Public to the said Company, as provided in an Act passed in the 52d year of his present Majesty, intituled, 'An Act for advancing 2,500,000 *l.* to the East India Company, to enable them to discharge part of the East India Debt,' which said interest and sinking fund shall nevertheless continue to be deemed a territorial charge, and shall be accounted for as such out of the produce of the revenues of India; provided also, that in case sufficient funds shall not remain in the hands of the said Company, after payment of the dividend, to discharge all such bills as shall be drawn for the interest of any loan in India under conditions now subsisting, or which may be contracted at any time before the 10th day of April 1814, entitling the holders of such loan to receive bills on the said Company for the payment of the interest thereof, the residue of such bills, so long as such interest may be demandable in England, shall be discharged in such manner as Parliament shall from time to time direct; provided also, that if any monies shall be received into the treasury of the Company at home, upon the credit of bills to be drawn upon the Company's territorial or political funds abroad, or in liquidation of bills of exchange remitted, or of any other security for advances made in India from the said territorial or political funds, or of any advances made from such funds on account of His Majesty's Government, or on any other account, the said monies shall be set apart and applied to defray the territorial or political charges to which the said Company is liable in Europe, and the excess of such funds shall be subject to such further appropriations as the territorial revenues are liable to by virtue of this Act; provided also, that in the event of the commercial profits of the said Company at home being insufficient, in any year, fully to defray the said dividend, it shall and may be lawful to make good any such deficiency out of any surplus revenue that may have arisen in the preceding year of account out of the territorial revenues, after the payment of all charges, interest of debt included.

33 Geo. 3, c. 155, s. 59. "And be it further enacted, that when the principal debt of the said United Company, bearing interest in India, shall have been reduced to the sum of 10,000,000 *l.* sterling, calculated at the exchange of 2 *s.* for the Bengal current rupee, 8 *s.* for the Madras pagoda, and 2 *s.* 3 *d.* for the Bombay rupee, and the bonded debt in Great Britain shall have been reduced to the sum of 3,000,000 *l.* sterling, then and thereafter the surplus proceeds which shall be found to arise from the said rents, revenues and profits of the said territorial acquisitions, and from sales of the goods and the profits of the trade of the said Company, or in any other manner, after providing for the payments aforesaid, shall be applied to the more speedy repayment of the capital of any public funds or securities which have been or may be created for the use of the said Company, the charges of which have been or may be directed to be borne by the said Company by virtue of any Act or Acts of Parliament, and that any further surplus that may arise shall be set apart and from time to time paid into the receipt of His Majesty's Exchequer, to be applied as Parliament shall direct, without interest to be paid to the Company in respect or for the use thereof; but nevertheless it is hereby declared, that all such sums of money as shall be so paid into the receipt of His Majesty's Exchequer as aforesaid, not exceeding 12,000,000 *l.* sterling, shall be deemed and taken to be a fund for securing to the said United Company the capital stock of the said United Company, and also a dividend at the rate of 10 *l.* 10 *s.* per centum per annum in respect thereof; and of the excess of such payments, if any, beyond the said amount of 12,000,000 *l.* sterling, one sixth part shall from time to time be reserved and retained by the said United Company for their own use and benefit, and the remaining five sixth parts shall be deemed and shall be the property of the Public, and at the disposal of Parliament.

s. 60. "Provided also, and be it further enacted, that if the debts of the said Company in India, after the same shall have been reduced to 10,000,000 *l.* sterling, calculated as aforesaid, shall be again increased beyond that amount, or if their bond debt in Great Britain, after the same shall have been reduced to 3,000,000 *l.* sterling, shall be again increased beyond that sum, then so often as either of those cases shall happen, such surplus proceeds shall be appropriated to the reduction of the said new debts respectively, until the whole of the debts of the said Company in India shall be again reduced to 10,000,000 *l.* sterling, calculated as aforesaid, and their bond debt in Great Britain to 3,000,000 *l.* sterling, anything in this Act contained to the contrary notwithstanding.

s. 64. "And be it further enacted, that from and after the passing of this Act, the said Court of Directors of the said Company shall and they are hereby required to direct and order that the books of account of the said Company, at their several presidencies and settlements in India, at their factory in China, at the island of St. Helena, and in all other places as well abroad as in England, be so kept and arranged as that the same shall contain and exhibit the receipts, disbursements, debts and assets appertaining to or connected with the territorial, political and commercial branches of their affairs respectively, and that the same shall be made up in such manner that the said books shall contain and exhibit the accounts of the territorial and political departments separately and distinctly from such as appertain to or are connected with the commercial branch of their affairs; and the said Court of Directors are hereby required forthwith, after the passing of this Act, to prepare a plan for

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an arrangement of the accounts of the said Company in the manner aforesaid, and to submit the same to the said Board of Commissioners for the Affairs of India for their approbation; and it shall be lawful for the said Board of Commissioners from time to time to make such alterations and amendments therein, and such additions thereto, as they shall think fit, which said plan so approved, altered, amended or added to by the said Board of Commissioners, the said Court of Directors shall direct and order to be carried into execution."

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"And be it further enacted, that the several accounts required by the said Act of Parliament of Great Britain of the 33d year of His present Majesty to be annually laid before both Houses of Parliament, shall be henceforth prepared and arranged, in conformity to the principles of separation hereinbefore directed, of the territorial and political branch from the commercial branch of the affairs of the said United Company."

33 Geo. 3, c. 155, s. 65.

The provision of the 33d Geo. 3, c. 52, s. 126, still remains in force, excepting that by the Act of 54 Geo. 3, c. 36, s. 55, the accounts are directed to be made up to the 1st May in each year, instead of to the 1st March.

The bonds which the Company have issued by virtue of the powers given to them by the several before-mentioned Acts, have always been in the following form, varying only the sum, the date, the name of the treasurer, and the rate of interest; they are always made payable to the treasurer for the time being, his executors, administrators or assigns, and are signed by the Company's accountant and deputy accountant for the time being, and sealed with the Company's seal.

"No. (A.) 15,056. £. 100.

"The United Company of Merchants of England trading to the East Indies, do "acknowledge to have received of William Harris One hundred pounds, which the "said Company promise to repay to the said William Harris, his executors, adminis-"trators or assigns, (by indorsement hereon) with interest for the same, from the "31st day of March last, after the rate of 3 *l.* for 100 *l.* for a year, at the East India "House in Leadenhall-street, London, on six months notice to be given by the Com-"pany in the London Gazette, or on six months notice to be given by the said "William Harris, his executors, administrators or assigns, to the Company's accountant "in writing at the East India House aforesaid, for the true payment whereof in man-"ner aforesaid the said Company do hereby bind themselves and their successors in "the penal sum of 200 *l.* In witness whereof the said Company have caused their "common seal to be hereunto affixed, this 1st day of April 1775.

"Signed by order of the Court of Directors
"of the said Company,

"*Samuel Nicoll.*
"*H. Richardson.*"

L. S.

The bonds have always been issued upon such a stamp as at the date of their respective issues was requisite by the then existing stamp laws for a money bond to that amount.

The interest upon them has been payable half-yearly, on 31st March and 30th September, and has been paid from time to time as soon after those days as the holders have applied at the India House; when the interest is paid at the India House, the date up to which it is paid is endorsed upon the bond.

For a long series of years the printed condition under which the sales of the Company's goods have been made have contained the following clause:

"The Company do likewise declare that they will take, in payment for the goods to be bought at this sale as and for money, any of their bonds, whereon at the time of payment or tender of the same there shall be six months interest due."

Under this clause it has from time to time happened, when the bonds have been either at par or at a discount, that they have been brought into the Company's treasury, in payment for goods bought at their sales by the holders of such bonds; when so received, it was the custom (prior to the year 1818) for some of them to be immediately re-issued, by being sent into the market and disposed of by the Company in the same manner as would have been the case if they had been in the hands of any individual, while others of them were frequently retained in the Company's treasury for months, or even for years, according as the circumstances of their treasury required a greater or a less supply of cash, such of them as have been so held by the treasurer from time to time, were held by him prior to 1818, as a sort of deposit, with no intention on the part of the Company of cancelling them, and before the year 1818 (when, under your opinion, the practice was found to be a violation of the stamp laws) the Company re-issued them as their occasions required; but in the periodical statements of the Company's accounts laid before Parliament, in which the amount of the bond debt is stated under the head of "Bonds Outstanding, bearing Interest," the bonds so held by the treasurer have never been returned as part of the then existing bond debt.

Whenever payments have been thus made into the Company's treasury for goods bought at their sales, consisting partly of bonds and partly of cash, it has been the custom of the treasurer to debit himself for the gross amount of all the bonds and all the cash received as

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as for so much cash, and then to credit himself per contra for so much of it as consisted of bonds. So long as such bonds have so remained in the treasurer's hands, no entry has been made in the Company's books of the interest accruing upon them, but they have been treated in all respects as a non-existing debt; but when they were re-issued to the Public, under the practice which prevailed prior to 1818, the amount of the interest then due upon them was indorsed upon them as having been paid up to the last half-yearly pay-day preceding, and the treasurer gave credit in his books as for so much interest received on such bonds, and discharged himself as for so much interest paid upon them, the accruing interest subsequent to the last half-yearly pay-day being charged to and paid by the purchaser in the market, in the same manner as if the transaction had been between individuals.

The Company have never availed themselves of the powers given them to raise money upon bond to the full extent to which the Acts of Parliament hereinbefore referred to authorize them to do: the actual amount of their bonds, now in existence is about 3,780,000 *l.*

At the suggestion of the Board of Commissioners for the Affairs of India, the Court of Directors request your opinion upon the following points:

> 1st. Whether with reference to the provisions of the Act of 53 Geo. 3, c. 155, it is lawful for the Company to receive their bonds in payment of goods sold, and to cancel such bonds, discharging the amount thereof by so much of the Company's commercial surplus, without the previous consent of the Board of Commissioners?
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> 2dly. Supposing payment of a bond to be demanded in virtue of the terms of the bond hereinbefore set forth, at a time when there is no commercial surplus, how is the same to be discharged?

First. I am of opinion that it is lawful for the East India Company to receive their bonds in payment for goods sold, according to the practice which subsisted at and a long time before the passing of the 53d Geo. 3, c. 155, and to cancel such bonds without having obtained the previous consent of the Board of Commissioners; the discharge of the bond by such receipt in payment being a consequence of law.

It does not appear to me that the 53 Geo. 3, c 155, which directs in what manner the *net proceeds of the Company's sales at home*, with the duties and allowances arising by private trade, and all the commercial profits and other receipts of the Company in Great Britain, should be applied and disposed of, was intended to interfere with the accustomed mode of conducting the Company's sales and receiving payment for the goods then purchased. The object of the clause was to direct how the money resulting from their transactions at home should be appropriated when received. The practice of giving notice by advertisement that bonds would be taken in payment of goods purchased at the Company's sales, had prevailed for a long series of years previous to the 53 Geo. 3. The holders of the Company's bonds were entitled to rely upon this practice, and the discontinuance of it would tend to discredit the bonds. It is therefore very improbable that the Legislature should have intended to interfere with it. The receipt of bonds in this way certainly operates to the extinction of the debt due upon the bonds so received. This is a necessary and legal consequence of the bonds coming into the Company's treasury; and if this or any other method were now resorted to for the first time, for the purpose of getting the bonds out of the market without the sanction of the Commissioners for the Affairs of India, it might be considered as an indirect mode of reducing the bond debt with the proceeds of the Company's sales, without the consent of the Commissioners; but the extinction of the debt by receiving the bonds in payment is incidental only to the transaction of sale, and not the object in view: and I cannot think that the Legislature intended either to prohibit the continuance of the long-established practice of taking bonds in payment, or to require that the consent of the Board should be asked upon every sale before the usual notice was inserted in the advertisement. The appropriation directed by the 57th section applies, as I conceive, to the proceeds actually realized according to the course of the Company's usual mode of dealing; and whatever surplus of those proceeds is found beyond what is necessary to satisfy the three first heads of appropriation, it is to be applied either in the reduction of the existing bond debt or of the Indian debt, as the Court and Board may agree. The exception of the principal of the bond debt in England, contained in the second head of appropriation, does not, in my opinion, import that no bond is ever to be paid off until after the third head has been provided for. The object of that exception was to exempt the Company from an obligation, under the general word "Debts," to provide funds for the payment of the principal of the bond debt before making a dividend, not to prohibit the discharge of any bonds before payment of the dividend; the bond debt is at all times liable to be reduced before payment of the dividend, and without the consent of the Commissioners, whenever the holders of bonds may think fit to give six months notice of demanding payment.

Second. Whenever payment is demanded according to the terms of a bond, by giving six months notice, I am of opinion that the holder is entitled to enforce payment, whether the Company have or have not any commercial surplus, and that any goods, the property of the Company, may be taken in execution to satisfy such bonds.

Lincoln's-Inn, 6 July 1826. (signed) *J. B. Bosanquet.*

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LETTER from *Thomas Peregrine Courtenay*, Esq. to *Joseph Dart*, Esq.; dated India Board, 28th July 1826.

Sir,

IN reference to your letter of the 14th instant, transmitting a case and opinion of the Company's standing counsel relative to certain points connected with the discharge of the Company's bond debt, I am directed by the Commissioners for the Affairs of India to request that you will move the Court of Directors, in case they concur in the opinion of their counsel, to direct an account of the surplus commercial profits of the Company, such as was called for by my letter of 2d June last, to be prepared in accordance with that opinion, as it respects the home-bond debt discharged, and transmitted for the information of the Board.

I have, &c.
(signed) *Thomas P. Courtenay.*

LETTER from *Joseph Dart*, Esq. to *Thomas Peregrine Courtenay*, Esq.; dated East India House, 14th September 1826.

Sir,

IN compliance with the request of the Board of Commissioners for the Affairs of India, as signified in your letter to me of the 28th July last, I transmit, by order of the Court of Directors, an account of the surplus commercial profits of the Company, such as was called for by your letter of the 2d June last, prepared in accordance with the opinion of the Company's standing counsel, as it respects the home-bond debt discharged.

In regard to the appropriation of the surplus profits, the Board will necessarily perceive that 334,399 *l.* has been applied in discharge of home-bond debt, of this sum, 100,000 *l.* has already been sanctioned by the Board, by your letter of 22d August 1818; the sum of 1,899 *l.* has been paid off by reason of the proprietors refusing to accept the reduced rate of interest; and as the Board were regularly informed of the Court's intention to effect a reduction of interest, and expressed their acquiescence in the proposed measure, it is presumed that all bonds paid off at the request of the holders under these circumstances, must be deemed as virtually having been paid off with the sanction of the Board.

The remaining sum, 232,500 *l.*, consists of bonds bought up in the years 1814-15 and 1815-16, when at a discount in the money market, and were consequently pouring into the Company's treasury in payment of goods bought at their sales; and although the measure of purchasing bonds, by causing the price of those securities to rise in the market, doubtless checked their being paid in for sales, it yet appears to the Court to be such a voluntary application of the Company's funds to the reduction of bond debt, as to require the approbation of the Board. Their approbation was requested in my letter of 31st January 1818, and was delayed, the bonds not having been cancelled, in consequence of the understanding then entertained that the bonds bought up and received for goods purchased at the sales might be re-issued, but it being now understood that such re-issue is illegal, these bonds have been cancelled. The Court therefore have now to repeat their request for the Board's approbation to apply 232,500 *l.* from the Company's surplus profits to the discharge of the said sum of 232,500 *l.* bonds, bought up in the years 1814-15 and 1815-16.

I have, &c.
(signed) *J. Dart*, Secretary.

LETTER from *Thomas Peregrine Courtenay*, Esq. to *Joseph Dart*, Esq.; dated India Board, 3d March 1827.

Sir,

I AM directed by the Commissioners for the Affairs of India to acknowledge the receipt of your letter of 14th September last, transmitting an account of the surplus commercial profits of the Company, prepared in accordance with the opinion of the Company's standing counsel, as it respects the home-bond debt discharged, and requesting the sanction of the Board to the appropriation of a sum of 232,500 *l.* of those profits to the discharge of bonds to that amount bought up by the Court in the years 1814-15 and 1815-16, which have now been cancelled.

Under the circumstances stated in the correspondence which has taken place upon the subject, the Board will not object to give the sanction requested.

In respect to the sum of 1,899 *l.* paid off in consequence of the proprietors refusing to accept the reduced rate of interest, which amount the Court consider to have been virtually paid off with the sanction of the Board, as they were regularly informed of the Court's intention to effect the reduction and expressed their acquiescence, I am directed to observe, that although the Board are not aware that such communications have passed, they have no objection now to approve of the appropriation of the requisite sum from the surplus profits of the Company for that purpose.

I have, &c.
(signed) *Thomas P. Courtenay.*

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Appropriation of the Surplus Profits of the East India Company.

LETTER from *Joseph Dart*, Esq. to *Thomas Peregrine Courtenay*, Esq.; dated East India House, 5th October 1826.

Sir,

I HAVE received the commands of the Court of Directors of the East India Company to acquaint you, for the information of the Right honourable the Board of Commissioners for the Affairs of India, that bills of exchange, amounting to 81,197 *l.* 13 *s.* 3 *d.* are advised as having been drawn on the Court in liquidation of India debt.

The Court, therefore, request the sanction of the Board to the appropriation of a part of the surplus home profits of the Company in payment of the said bills, agreeably to the Act of the 53 Geo. 3, c. 155, s. 57.

I have, &c.
(signed) *J. Dart*, Secretary.

LETTER from *Thomas P. Courtenay*, Esq. to *Joseph Dart*, Esq.; dated India Board, 11th October 1826.

Sir,

IN reference to your letter of the 5th instant, I am directed by the Commissioners for the Affairs of India to convey to you the sanction of the Board to the appropriation of a portion of the surplus home profits of the East India Company to the payment of the bills of exchange drawn from Bengal, therein mentioned.

I have, &c.
(signed) *Thomas P. Courtenay.*

LETTER from *Joseph Dart*, Esq. to *Thomas P. Courtenay*, Esq.; dated East India House, 26th October 1826.

Sir,

IN reference to my communication of the 5th instant upon the subject of bills of exchange advised and drawn from Fort William, on account of principal of septennial loan obligations, I have received the commands of the Court of Directors of the East India Company to acquaint you that two bills, Nos. 1 & 2, have also been advised and drawn for 3,825 *l.* in satisfaction of the principal of two promissory notes of the septennial loans.

The Court, therefore, request the sanction of the Board of Commissioners for the Affairs of India to the appropriation of a portion of the surplus home profits of the Company in payment of the said bills.

I have, &c.
(signed) *J. Dart*, Secretary.

LETTER from *Thomas P. Courtenay*, Esq. to *Joseph Dart*, Esq.; dated India Board, 7th November 1826.

Sir,

IN reference to your letter of the 26th ultimo, I am directed by the Commissioners for the Affairs of India to convey to you the sanction of the Board to the appropriation of a portion of the surplus home profits of the East India Company to the payment of the bills of exchange drawn from Bengal, therein mentioned, amounting to 3,825 *l.*

I have, &c.
(signed) *Thomas P. Courtenay.*

LETTER from *Joseph Dart* Esq. to *Thomas P. Courtenay*, Esq.; dated East India House, 18th November 1826.

Sir,

IN reference to my letters of the 5th and 26th ultimo, I am commanded by the Court of Directors of the East India Company to acquaint you that a bill of exchange, No. 48, for (505 *l.*) five hundred and five pounds, has been advised and drawn from Fort William, in satisfaction of one-fifth instalment of the principal of septennial loan obligations, at eighteen months after date; and that a bill has also been drawn from Fort William, No. 1, for (125 *l.*) one hundred and twenty-five pounds, in satisfaction of promissory notes, granted on account of the principal of eight per cent. loans, at 12 months after sight; and I am to request that you will submit these circumstances to the Board of Commissioners for the Affairs of India, with the Court's request that they will be pleased to sanction the appropriation of a portion of the surplus home profits of the Company to the payment of the said bills.

I have, &c.
(signed) *J. Dart*, Secretary.

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LETTER from *Thomas P. Courtenay,* Esq. to *Joseph Dart,* Esq.; dated India Board, 20th November 1826.

Sir,

IN reference to your letter of the 18th instant, I am directed by the Commissioners for the Affairs of India, to convey to you the sanction of the Board to the appropriation of a portion of the surplus home profits of the East India Company, to the payment of the bills of exchange drawn from Bengal, therein mentioned, amounting to 630 *l.*

I have, &c.
(signed) *Thomas P. Courtenay.*

LETTER from *Joseph Dart,* Esq. to *Thomas P. Courtenay,* Esq.; dated East India House, 24th March 1827.

Sir,

I AM commanded by the Court of Directors of the East India Company to state to you, for the information of the Board of Commissioners for the Affairs of India, that a bill of exchange for the further sum of 350 *l.* has been advised and drawn from Fort William, in satisfaction of one-fifth instalment of the principal of septennial loan obligations, at 18 months after date; and I am to signify the Court's request that the Board will be pleased to sanction the appropriation of a portion of the surplus home profits in payment of the said bill.

I have, &c.
(signed) *J. Dart,* Secretary.

LETTER from *Thomas P. Courtenay,* Esq. to *Joseph Dart,* Esq.; dated India Board, 28th March 1827.

Sir,

IN reference to your letter of the 24th instant, I am directed by the Commissioners for the Affairs of India to convey to you the sanction of the Board to the appropriation of a portion of the surplus home profits of the East India Company to the payment of a bill of exchange drawn from Bengal, therein mentioned, amounting to 350 *l.*

I have, &c.
(signed) *Thomas P. Courtenay.*

LETTER from *Joseph Dart,* Esq. to *Thomas P. Courtenay,* Esq.; dated East India House, 8th June 1827.

Sir,

I AM commanded by the Court of Directors of the East India Company to acquaint you that a further bill of exchange, No. 1, for (50 *l.*) fifty pounds has been advised and drawn from Fort William, in satisfaction of the first and second instalments of one-fifth of the principal of septennial loan obligations, payable at 18 months after date; and to request that you will obtain the sanction of the Board of Commissioners for the Affairs of India for the appropriation of a portion of the surplus home profits in payment thereof.

I have, &c.
(signed) *J. Dart,* Secretary.

LETTER from *Thomas P. Courtenay,* Esq. to *Joseph Dart,* Esq.; dated India Board, 9th June 1827.

Sir,

IN reference to your letter of the 8th instant, I am directed by the Commissioners for the Affairs of India to convey to you the sanction of the Board to the appropriation of a portion of the surplus home profits of the East India Company to the payment of a bill of exchange drawn from Bengal, therein mentioned, amounting to 50 *l.*

I have, &c.
(signed) *Thomas P. Courtenay.*

LETTER from *Peter Auber,* Esq. to *T. P. Courtenay,* Esq.; dated East India House, 10th August 1827.

Sir,

I AM commanded by the Court of Directors of the East India Company, to acquaint you, for the information of the Right honourable the Board of Commissioners for the Affairs of India, that bills of exchange (numbered 2 to 44) have been advised and drawn for the further sum of (63,227 *l.* 10 *s.*,) sixty-three thousand two hundred and twenty-seven pounds ten

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ten shillings, in satisfaction of the first and second instalments of one-fifth of the principal of septennial loan obligations, at 18 months after date; and the Court direct me to request that the Board will be pleased to sanction the appropriation of a portion of the surplus home profits in payment thereof.

I have, &c.
(signed) *Peter Auber*, Assistant Secretary.

LETTER from *T. P. Courtenay*, Esq. to *J. Dart*, Esq.; dated India Board, 13th August 1827.

Sir,

IN reference to Mr. Auber's letter of the 10th instant, I am directed by the Commissioners for the Affairs of India, to convey to you the sanction of the Board to the appropriation of a portion of the surplus home profits of the East India Company to the payment of the bills of exchange drawn from Bengal, therein mentioned, amounting to 63,227 *l.* 10 *s.*

I have, &c.
(signed) *T. P. Courtenay.*

LETTER from *J. Dart*, Esq. to *T. P. Courtenay*, Esq.; dated East India House, 21st September 1827.

Sir,

I AM commanded by the Court of Directors of the East India Company to acquaint you, for the information of the Right honourable the Board of Commissioners for the Affairs of India, that bills, numbered 45 to 54, amounting to 18,837 *l.* 16 *s.* 7 *d.*, have been advised and drawn in satisfaction of the first and second instalments of one-fifth of the principal of septennial loan obligations, at 18 months after date; and I am to request that you will move the Board to sanction the appropriation of a portion of the surplus home profits in payment thereof.

I have, &c.
(signed) *J. Dart*, Secretary.

LETTER from *T. P. Courtenay*, Esq. to *J. Dart*, Esq.; dated India Board, 26th September 1827.

Sir,

IN reference to your letter of the 21st instant, I am directed by the Commissioners for the Affairs of India to convey to you the sanction of the Board to the appropriation of a portion of the surplus home profits of the East India Company to the payment of the bills of exchange drawn from Bengal, therein mentioned, amounting to 18,837 *l.* 16 *s.* 7 *d.*

I have, &c.
(signed) *T. P. Courtenay.*

LETTER from *Joseph Dart*, Esq. to *George Bankes*, Esq.; dated East India House, 23d August 1828.

Sir,

I AM commanded by the Court of Directors of the East India Company to acquaint you, that bills of exchange, amounting to 61,034 *l.* 3 *s.* 4 *d.*, are advised to have been drawn on the Court from Fort William, in satisfaction of the third instalment of one-fifth of the principal of septennial loan obligations, at 18 months after date; and I am directed to signify the request of the Court, with reference to the 57th section of the Act 53 Geo. 3, c. 155, that the Board of Commissioners for the Affairs of India will be pleased to sanction the appropriation of a portion of the surplus home profits to the payment of these bills.

I have, &c.
(signed) *J. Dart*, Secretary.

LETTER from *George Bankes*, Esq. to *Joseph Dart*, Esq.; dated India Board, 16th September 1828.

Sir,

IN reference to your letter of the 23d ult. I am directed by the Commissioners for the Affairs of India to convey to you the sanction of the Board to the appropriation of a portion of the surplus home profits of the East India Company to the payment of the bills of exchange drawn from Bengal, therein mentioned, amounting to 61,034 *l.* 3 *s.* 4 *d.*

I have, &c.
(signed) *Geo. Bankes.*

Appendix, No. 19.

Appropriation of the Surplus Profits of the East India Company.

LETTER from *Joseph Dart*, Esq. to *Geo. Bankes*, Esq.; dated East India House, 14th November 1828.

Sir,

I AM commanded by the Court of Directors of the East India Company to acquaint you, for the information of the Board of Commissioners for the Affairs of India, that bills of exchange have been drawn from India to the amount of 14,743 *l.* 19 *s.* 9 *d.* in discharge of the third instalment of the principal of septennial loan obligations, payable 18 months after date.

Adverting to the present amount of the unappropriated commercial profits of the Company, (viz. 1,898,448 *l.*) the Court propose that the bills above mentioned shall be paid from that source, and they accordingly request the Board's sanction for that purpose, as on former occasions, agreeable to the 57th section of the Act 53 Geo. 3.

I have, &c.
(signed) *J. Dart*, Secretary.

LETTER from *Geo. Bankes*, Esq. to *Joseph Dart*, Esq.; dated India Board, 25th November 1828.

Sir,

IN reference to your letter of the 14th instant, I am directed by the Commissioners for the Affairs of India to convey to you the sanction of the Board to the appropriation of a portion of the surplus home profits of the East India Company to the payment of the bills of exchange drawn from Bengal, therein mentioned, amounting to 14,743 *l.* 19 *s.* 9 *d.*

I have, &c.
(signed) *Geo. Bankes.*

LETTER from *Thomas Hyde Villiers*, Esq. to *Peter Auber*, Esq.; dated India Board, 13th June 1831.

Sir,

I AM directed by the Commissioners for the Affairs of India to request that you will move the Court of Directors to furnish the Board, at their earliest convenience, with a continuation, up to the latest period to which the same can be made up, of the account of the surplus commercial profits of the Company, &c. transmitted with your letter of 8th July 1830.

I have, &c.
(signed) *T. H. Villiers.*

LETTER from *Peter Auber*, Esq. to *Thomas Hyde Villiers*, Esq.; dated East India House, 1st December 1831.

Sir,

I AM commanded by the Court of Directors to transmit, for the information of the Commissioners for the Affairs of India, the accompanying Account of surplus Commercial Profits of the East India Company, &c., agreeably to the request contained in your letter of the 13th June last.

Vide Appendix 11, in Appendix No. 19.

I have, &c.
(signed) *Peter Auber*, Secretary.

APPENDIX to CORRESPONDENCE, &c. relating to the APPROPRIATION of the SURPLUS COMMERCIAL PROFITS of the EAST INDIA COMPANY.

(Appendix 1, in No. 19.)

AN ACCOUNT of the PROFIT or LOSS on all GOODS sold in *England* by the EAST INDIA COMPANY in the Year 1814-15, distinguishing *India* and *China*; together with all other Commercial Profits accrued in *England* in the same period; also showing the SURPLUS remaining after providing for Payment of the Dividends on the Capital Stock, and the Interest on the Home-bond Debt.

	Prime Cost of Investment.	Customs.	Freight.	Charges of Merchandize calculated at 5 per cent. on Sale Amount of Goods.	Total Cost and Charges.	Amount of Sale of Goods.	Profit on the Trade.
	£.	£.	£.	£.	£.	£.	£.
India - - - -	1,186,693	53,680	304,565	110,170	1,655,108	2,203,398	548,290
China - - -	2,082,171	5,528	915,050	241,139	3,243,888	4,822,792	1,578,904
TOTAL - -	3,268,864	59,208	1,219,615	351,309	4,898,996	7,026,190	2,127,194

	£.
India Profit, brought down -	548,290
Deduct 4 per cent. charged as an insurance on the prime cost of the investment, to cover losses at sea - - - - - -	47,467
£.	500,823
Deduct also losses on saltpetre delivered to the Board of Ordnance	1,296
	499,527

	£.
China Profit, brought down - -	1,578,904
Deduct difference in the rate at which bills of exchange, drawn on the Company from China, were paid in England, and the rate of the Tale assumed in the above calculation - - -	13,260
£.	1,565,644
Deduct also 4 per cent. charged as an insurance on the prime cost of the investment, to cover losses at sea - - - - - -	83,286
£.	1,482,358

		£.
India Profit as above on Sales - - - - - - - - - - - -		499,527
China - - ditto - - - - - - - - - - - - -		1,482,358
		1,981,885
Deduct surplus Commercial Charges on Merchandize beyond 5 per cent. charged upon the Sales - - - - - - - -		108,487
		1,873,398
Other Commercial Receipts and Profits:		
Interest on the annuities - - - - - - - -	£. 32,604	
Charges on private trade - - - - - - - -	220,668	
		253,272
		2,126,670
Deduct Payments to be be made thereout:		
Dividends on stock - - - - - - - - -	630,000	
Interest on bonds - - - - - - - - -	259,545	
		889,545
SURPLUS remaining - - - £.		1,237,125

(Errors excepted.)

East India House,
23 January 1818.

(signed) *Charles Cartwright*, Acc

Acct Genl.

(Appendix 2, in No. 19.)

AN ACCOUNT of the PROFIT or LOSS on all GOODS sold in *England* by the EAST INDIA COMPANY in the Year 1815–16, distinguishing *India* and *China*; together with all other Commercial Profits accrued in *England* in the same period; also showing the SURPLUS remaining after providing for Payment of the Dividends on the Capital Stock, and the Interest on the Home-bond Debt.

——	Prime Cost of Investment.	Customs.	Freight.	Charges of Merchandize calculated at 5 per cent. on Sale Amount of Goods.	Total Cost and Charges.	Amount of Sale of Goods.	Profit on the Trade.
	£.	£.	£.	£.	£.	£.	£.
India - - -	1,039,236	52,588	331,436	89,820	1,513,080	1,796,371	283,291
China - - -	1,808,356	1,905	776,420	189,699	2,776,380	3,793,992	1,017,612
TOTAL - - £.	2,847,592	54,493	1,107,856	279,519	4,289,460	5,590,363	1,300,903

	£.
India Profit, brought down - -	283,291
Deduct loss on goods re-sold -	7,937
	275,354
Add profit on saltpetre delivered to the Board of Ordnance -	11,752
£.	287,106
Deduct 4 per cent. on the prime cost of the investment, charged as an insurance to cover losses at sea - - - - - -	41,569
£.	245,537

		£.
China Profit, brought down - -		1,017,612
Deduct difference in the rate at which bills of exchange, drawn on the Company from China, were paid, and the rate assumed in the calculation of profit and loss - - - £.	35,999	
China Embassy -	51,904	
		87,903
£.		929,709
Deduct also 4 per cent. on prime cost of the investment, charged as an assurance to cover losses at sea - - - - - -		72,334
£.		857,375

		£.
India Profit, as above, on Sales - - - - - - - - - -		245,537
China - - ditto - - - - - - - - - - - -		857,375
		1,102,912
Deduct surplus Commercial Charges on Merchandize beyond the rate of 5 per cent. charged above on Sales - - -		86,424
		1,016,488
Other Commercial Receipts and Profits:		
Interest on the annuities - - - - - - - £.	32,604	
Charges on private trade - - - - - -	206,938	
Interest and discounts on anticipated payments - -	99,098	
Interest on balance due from the Territorial Branch at the close of 1814–15, not invested for consignment to England conformably to the provisions of the Act 53 Geo. 3 -	42,693	
		381,333
		1,397,821
Deduct Payments to be made thereout:		
Dividends on stock - - - -	630,000	
Interest on bonds - - - -	235,967	
		865,967
SURPLUS remaining - - - £.		531,854

(Errors excepted.)

East India House,
23 January 1818.

(signed) *Charles Cartwright,*
Acc^t Gen^l.

(Appendix 3, in No. 19.)

AN ACCOUNT of the PROFIT or LOSS on all GOODS sold in *England* by the EAST INDIA COMPANY in the Year 1816–17, distinguishing *India* and *China*; together with all other Commercial Profits accrued in *England* in the same period; also showing the SURPLUS remaining after providing for Payment of the Dividends on the Capital Stock and the Interest on the Home-bond Debt.

——	Prime Cost of Investment.	Customs.	Freight.	Charges of Merchandise, calculated at 5 per cent. on Sale Amount of Goods.	Total Cost and Charges.	Amount of Sale of Goods.	Profit on the Trade.
	£.	£.	£.	£.	£.	£.	£.
India - - - -	1,212,808	58,617	341,698	90,824	1,703,947	1,816,465	112,518
China - - - -	1,618,628	6,772	628,344	169,770	2,423,514	3,395,422	971,908
TOTAL - - £.	2,831,436	65,389	970,042	260,594	4,127,461	5,211,887	1,084,426

	£.
India Profit, brought down - -	112,518
Deduct, loss on re-sold goods -	3,990
	108,528
Deduct also loss on saltpetre delivered to the Board of Ordnance	1,250
	107,278
Deduct further, 4 per cent. charged on the prime cost of the investment, as an insurance to cover losses at sea - - - -	48,512
£.	58,766

		£.
China Profit, brought down - -		971,908
Deduct, difference in the amount paid for discharge of bills drawn on the Court from China, beyond the rate of the Tale assumed in the above calculation	£. 40,466	
Paid on account of the China Embassy - -	2,255	
		42,721
		929,187
Deduct further, 4 per cent. charged on the prime cost of the investment, as an insurance to cover losses at sea - - - -		64,745
£.		864,442

	£.	£.
India Profit, as above, on Sales - - - - - - - - -		58,766
China - - ditto - - - - - - - - - - - -		864,442
		923,208
Deduct surplus Commercial Charges on Merchandize beyond the rate of 5 per cent. charged above on Sales - - -		189,901
		733,307
Other Commercial Receipts and Profits:		
Interest on the annuities - - - - - - -	36,226	
Charges on private trade - - - - - - -	210,218	
Interest and discounts on anticipated payments - -	44,295	
Interest on balance due from the Territorial Branch at the close of 1815–16, not invested for consignment to England conformably to the provisions of the Act 53 Geo. 3.	46,543	
		337,282
		1,070,589
Deduct Payments to be made thereout:		
Dividends on stock - - - - - -	630,000	
Interest on bonds - - - - - -	230,536	
		860,536
SURPLUS remaining - - - £.		210,053

(Errors excepted.)

East India House,
23 January 1818.

(signed) *Charles Cartwright*,
Accᵗ Genˡ.

(Appendix 4, in No. 19.)

Appendix, No. 19.

Appropriation of the Surplus Profits of the East India Company.

AMOUNT appropriated of Surplus Profits accrued in *England*, from 1st May 1814 to 30th April 1817, distinguishing each Year; showing also the Sum remaining to be appropriated.

	Indian Debt.	Home-Bond Debt	TOTAL.
	£.	£.	£.
1814-15 - - - - - - - -	387,049	209,500	596,549
1815-16 - - - - - - - -	326,545	413,000	739,545
1816-17 - - - - - - - -	4,654	5,800	10,454
£.	718,248	628,300	1,346,548

Profit on Sales.

	£.	£.
1814-15 - - - - - - - - - - -	1,237,125	
1815-16 - - - - - - - - - - -	531,854	
1816-17 - - - - - - - - - - -	210,053	
	1,979,032	
Appropriated as above - - - - - - -	1,346,548	
Sum remaining to be appropriated - - - -		632,484

(Errors excepted.)

East India House, }
23 January 1818. }

(signed) *Charles Cartwright*,
Acc^{t} Gen^{l}.

(Appendix 5 (1), in No. 19.) - - - - - - -

TERRITORIAL BRANCH in Account with the COMMERCIAL, in respect to Bills of Exchange

Dr.

		£.	s.	d.
1815: 30 April	TO Amount of Payments actually made on this account in 1814-15 -	834,323	4	8
	To Balance, being the excess of Territorial Remittances realized in the current year, above the amount of bills for interest of Indian Debts, discharged in the same period, transferred to the credit of the Account with the Territorial Branch, No. 2 - - - - - - - -	95,098	9	-
	£.	929,421	13	8
1816: 30 April	To Amount of Payments actually made on this account in 1815-16, including 12,275 *l.* 14 *s.* for interest, included in bills drawn on the Court for Java Prize Property - - - - - - - - - -	392,919	14	7
	To Balance transferred to credit of Account, No. 2, with the Territorial Branch, as before - - - - - - - - - - - -	35,047	18	3
	£.	427,967	12	10
1817: 30 April	To Amount of Payments actually made on this account in 1816-17 -	269,760	9	1
	To Balance transferred to credit of Account, No. 2, with the Territorial Branch, as before - - - - - - - - - - - -	447,865	3	6
	£.	717,625	12	7

- - - - - - - (Appendix 5 (1), in No. 19.)

drawn from *India* on Account Interest of India Debts, 1st May 1814 to 30th April 1817.

Cr.

		£.	s.	d.	£.	s.	d.	£.	s.	d.
1815: 30 April	BY Amount of Remittances realized in 1814–15, to meet the Payments made per contra, viz.:									
	Received for bills drawn in the Company's favour in various departments of Government, and on individuals, for supplies furnished from the Territorial Funds in India - - - - - -				142,755	17	2			
	For bills drawn by the Court on India - -				7,891	5	10			
	Of Government, on further account of the Company's claims on the Public, including Pay-office demands, &c. passed to their credit -				542,534	11	10			
	Net produce of bullion remitted from Fort St. George - - - - - - - -				324,015	–	10			
	£.				1,017,196	15	8			
	Deduct, paid sundry bills drawn on account remittance of property of deceased officers, &c. -	13,135	17	8						
	Disbursements in England and China on account of the Public, included in payments from Government - - - -	74,639	4	4	87,775	2	–			
								929,421	13	8
1816: 30 April	By Amount of Remittances realized in 1815–16, to meet the Payments made per contra:									
	Received, for bills drawn in the Company's favour, as before - - - - - - - - -				157,351	13	11			
	Of Government, Pay-office demands passed to their credit in account - - - - -	331,687	–	–						
	Sale of spices from the Moluccas	115,400	–	–	447,087	–	–			
	£.				604,438	13	11			
	Deduct, paid sundry bills drawn on account remittance of property of deceased officers, &c. -	14,075	2	4						
	Disbursements in England, as before, on account Government -	162,395	18	9	176,471	1	1			
								427,967	12	10
1817: 30 April	By Amount of Remittances realized in 1816–17, to meet the Payments made per contra:									
	Receipt from Government in cash - - - -				387,145	6	9			
	Ditto - by Pay-office demands passed to their credit -				249,118	–	–			
	Ditto - by sale of spices from the Moluccas - ditto -				30,197	–	–			
	£.				666,460	6	9			
	For bills drawn in the Company's favour, as before -				124,001	6	–			
	£.				790,461	12	9			
	Deduct, paid sundry bills drawn on account remittance of deceased officer's property - - -	4,259	12	10						
	Disbursements in England as before, on account Government -	68,576	7	4	72,836	–	2			
								717,625	12	7

(Appendix 5 (2), in No. 19.)

TERRITORIAL BRANCH in Account with the COMMERCIAL, in respect to Payments of a Political which the Commercial Branch has a Claim to be repaid

Dr.

		£.	s.	d.	£.	s.	d.
1815: 30 April	TO Amount of Territorial Advances and Charges in England, &c. in the year 1814–15:						
	Pay to military and marine officers on furlough and retirement - - - - - - -	147,609	9	7			
	Interest, sinking fund and charges on loan 2,500,000*l.* from the Public in 1812 - - - - - -	244,044	2	2			
	Political freight and demorage, exclusive of amount charged on political exports - - - - -	51,081	9	4			
	Passage of military, and sundries for their use on the voyage - - - - - - - -	79,101	4	7			
	Charges on account of St. Helena, including supplies furnished from China and the Cape - - -	148,679	1	11			
	Charges on account of Prince of Wales Island -	21,704	2	7			
	- - Ditto - - - Bencoolen - - - -	8,502	5	4			
	Political charges general, including interest paid on India debt bills postponed - - - - -	256,512	9	2			
	Demands of Pay-office-general, on account of King's troops serving in India - - - - - -	284,790	–	–			
	Expense survey of the China seas, &c. paid at Canton - - - - - - - - - -	15,712	9	–			
	Military, marine and other territorial stores exported from 1st May 1814 to 30th April 1815 - -	405,237	11	2			
	- - Ditto - - cast-iron bridge, &c. for Nabob of Oude - - - - - - - - - -	5,744	2	9			
	Payments on account of the Carnatic Fund - -	180,930	7	2			
	- - - Ditto - - off-reckoning funds -	135,692	2	7			
	- - - Ditto - - several public institutions, and to individuals, repayable in India - -	30,392	3	4			
	Sundry advances on loan, &c. repayable in England	14,293	12	–			
				£.	2,030,026	12	8
1815: 1 May	To Balance brought forward - - - - - -	-	-	-	711,560	7	9
1816: 30 April	To one year's interest at 6 per cent. per annum, on above balance - - - - - - - - -	-	-	-	42,693	–	–
	To Amount of Territorial Advances and Charges, in England, &c. in the year 1815–16:						
	Pay to military and marine officers, &c. - -	150,691	–	–			
	Interest, sinking fund, &c. - - - - - -	243,988	–	–			
	Political freight and demorage, exclusive of amount charged on political exports - - - - -	145,080	–	–			
	Passage of military, and supplies to them on the voyage - - - - - - - - - -	58,976	–	–			
	Charges, St. Helena, including supplies furnished from China and the Cape - - - - -	180,344	–	–			
	Charges on account of Prince of Wales Island -	—					
	- - - Ditto - - Bencoolen - - - -	8,060	–	–			
	Political charges general, including interest paid on Indian debt bills postponed - - - - -	267,164	–	–			
	Demands of the Pay-office - - - - - -	331,687	–	–			
	Expense survey of the China seas, &c. paid at Canton	9,284	–	–			
	Military, marine and other territorial stores exported from 1st May 1815 to 30th April 1816 - -	341,817	–	–			
	Cast-iron bridge, &c. for the Nabob of Oude, including freight - - - - - - -	17,545	–	–			
	Payments on account of the Carnatic Fund - -	137,408	–	–			
	- - - Ditto - - off-reckoning funds - -	54,451	–	–			
	- - - Ditto - - several public institutions, &c. as before - - - - - - - -	34,174	–	–	1,980,669	–	–
				£.	2,734,922	7	9

- - - - - - - (Appendix 5 (2), in No. 19.)

Nature, made from the Commercial Funds in *England*, *China* and the *Cape*, for the Amount of by Advances for Investment in *India* or *China*.

Cr.

		£.	s.	d.	£.	s.	d.
1815: 30 April	BY Balance transferred from Account, No. 1, being the excess of Territorial Remittances in 1814-15 above amount of payments for bills drawn for interest on Indian debt - - - - - - - -				95,098	9	-
	By net advances to Commercial Department, Bengal -	868,896	3	8			
	- - - Ditto - - - ditto - - - Madras -	253,067	-	8			
	- - - Ditto - - - ditto - - - Bombay	66,125	11	7			
	Invoice amount of cargoes shipped from Bencoolen for England, exclusive of any charge for the expenses of the settlement; the point being at present under reference to the Board of Commissioners for the Affairs of India, as to the proportion in which the said expenses are to be borne by the Territorial and Commercial Branches of the Company's affairs - - - - - - -	35,279	-	-	1,223,367	15	11
					1,318,466	4	11
	By Balance due to Commercial Branch under this head	- - -			711,560	7	9
		£.			2,030,026	12	8
1816: 30 April	By Balance transferred from Account, No. 1, being the excess of Territorial Remittances in 1815-16 above amount of payments for interest bills - -	- - -			35,047	18	3
	By amount net advances to the Commercial Department in the current year, Bengal - - - -	1,196,996	-	-			
	- - - - Ditto - - - Madras - - -	394,823	-	-			
	- - - - Ditto - - - Bombay - - -	249,903	-	-			
	Marine stores debited to the Territorial Account, per contra, given credit for in Commercial Department at Bengal - - - £. 19,465 Stationery - - ditto - - at Fort St. George 7,636	27,101	-	-			
	By invoice amount of cargoes from Bencoolen, as before, and amount advanced there to owners of Europe ships - - - - - - - - - -	55,330	-	-	1,924,153	-	-
					1,959,200	18	3
	By Balance due to Commercial Branch under this head				775,721	9	6
		£.			2,734,922	7	9

(continued)

Appendix 5 (2.)—Territorial Branch in Account with the Commercial, &c.—*continued.*

Dr.

		£.	s.	d.	£.	s.	d.
1816: 1 May	TO Balance brought forward - - - - - - - - - -				775,721	9	6
1817: 30 April	To one year's interest, at 6 per cent. per annum, on above balance -				46,543	-	-
	To Amount of Territorial Advances and Charges in England, &c. in the Year 1816–17:						
	Invoice amount of military, marine and other territorial stores exported, 1st May 1816 to 30th April 1817 - - - - - - - - - -	585,530	-	-			
	Officers' pay - - - - - - - - -	208,226	-	-			
	Carnatic debts - - - - - - - -	194,089	-	-			
	Interest, sinking fund, &c. on loan - - - -	243,922	-	-			
	St. Helena, (exclusive of exports) - - - -	54,854	-	-			
	Bencoolen bills, &c. - - - - - - -	434	-	-			
	Political charges general - - - - -	289,454	-	-			
	Political freight and demorage, exclusive of amount charged on exports - - - - - - -	59,945	-	-			
	Passage military - - - - - - - -	51,814	-	-			
	Pay-office demands and recruiting charges (estimated)	249,118	-	-			
	Consignments to St. Helena from India and China -	13,113	-	-			
	Survey of the China seas, paid at Canton - -	21,135	-	-			
	Territorial advances at the Cape, *R.Ds.* 232,870, at 1 *s.* 10$\frac{64}{00}$*d.* - - - - - - -	21,967	-	-	1,993,601	-	-
	£.				2,815,865	9	6

East India House,
5th August 1818.

Cr.

		£.	s.	d.
1817: 30 April	BY Balance transferred from Account, No. 1, being the excess of Territorial Remittances in 1816-17, above amount of payments for Interest bills - - - - - - - - - - - - -	447,865	3	6
	By Balance due to Commercial Branch under this head - - -	*2,368,000	6	-
	£.	2,815,865	9	6

* *Mem.*—This Balance is subject to reduction by the amount of the Advances in India from the Territorial Branch to the Commercial Branch, in the Indian official year 1816-17.

(Errors excepted.)

Chas. Cartwright,
Acco^t Gen^l.

Appendix, No. 19.

Appropriation of the Surplus Profits of the East India Company.

(Appendix 6, in No. 19.)

SPECIFICATION of the SUMS applied by the Court of Directors in *England* to the Discharge of Principal of INDIA DEBT, from 1st May 1814 to 30th April 1817; showing the Description of the Notes and Obligations thus paid off.

	£.	s.	d.	£.	s.	d.
1814-15.						
PAID Bills of Exchange, drawn on the Court of Directors:						
From BENGAL:						
On account Six per cent. loan obligations, dated 30th June 1811 - - - -	118,830	-	-			
– Eight per cent. promissory notes, various dates - - - - - - -	6,747	10	-			
– Decennial loan obligations of 1st January 1803 - - - - - - -	1,000	-	-			
– Treasury notes, issued under Resolution of Governor-general in Council, of 15th July 1813 - - - -	57,646	4	5	184,223	14	5
From MADRAS:						
On account Eight per cent. promissory notes - -	9,751	13	10			
– Second eight per cent. loan ditto - -	2,425	-	-			
– Third eight per cent. ditto - - -	425	-	-			
– Principal of second 10 per cent ditto, of 1805-6 - - - - - -	1,487	9	11	14,089	3	9
From BOMBAY:						
On account eight per cent. promissory notes - - - - - -				22,787	10	-
£.				221,100	8	2
Payment made in advance, on account of promissory notes issued by the Bengal Government to the Prize Agents for the Captors of Java, bearing interest at Calcutta - - - - - - -				166,250	-	-
£.				387,350	8	2
1815-16.						
Paid Bills of Exchange drawn on the Court:						
From BENGAL:						
On account six per cent. loan obligations, dated 30th June 1811 -				238,998	6	8
Balance of bills drawn from Bengal, on account the promissory notes issued to the Prize Agents for the Captors of Java, after deducting the advance made on this account in the preceding year; as also the amount included in the bills for interest - - - - -				87,546	6	10
£.				326,544	13	6
1816-17.						
Paid Bills of Exchange drawn on the Court:						
From BENGAL:						
On account Treasury notes, issued under Resolution of Governor-General in Council of 15th July 1813 - - - - - -				3,934	3	7
From MADRAS:						
On account second 10 per cent. loan promissory notes, of 1805-6 -				476	17	6
£.				4,411	1	1

Memorandum.—The above totals differ from the sums inserted in the Annual Accounts of Receipts and Payments under the like heads, in consequence of some of the bills from India having been drawn including both principal and interest. The payments have been correctly adjusted to their several heads, from materials received since the periods of making up the respective Annual Accounts.

(Errors excepted.)

East India House,
5 August 1818.

(signed) *C. Cartwright,*
Acc^t Gen^l.

Appendix, No. 19.

Appropriation of the Surplus Profits of the East India Company.

(Appendix 7, in No. 19.)

SPECIFICATION of the Sums appropriated in the Years 1814–15, 1815–16 and 1816–17, to the Reduction of the Home-bond Debt.

	Bonds Paid in on Sales	Bonds Paid off.	Bonds. Bought up.	TOTAL.
	£.	£.	£.	£.
1814–15 - - - - -	13,300	100,000	96,200	209,500
1815–16 - - - - -	276,700	- - -	136,300	413,000
1816–17 - - - - -	5,800	- - -	- - -	5,800
	295,800	100,000	232,500	628,300

The Bonds paid in on Sales and bought up, as expressed in the above Statement, have not been cancelled, but are held to be re-issuable.

The Bonds stated to be paid off, *have been cancelled.*

(Errors excepted.)

East India House, 5 August 1818. (signed) *Charles Cartwright,* Acc^t Gen^l.

(Appendix 8, in No. 19.)

A SPECIFICATION of the Particulars of the Payments on account of Charges of Merchandize, from 1st May 1814 to 1st May 1815.

	£.	s.	d.
Tradesmen's bills for expenses of the East India House, repairs, taxes, coals, candles, &c. (one half) - - - - - - -	17,360	16	6
Law charges, incurred in respect to commercial matters - - -	1,917	2	2
Commercial annuities and pensions - - - - - - - -	10,142	11	–
Directors' gratuities (one half) - - - - - - - -	14,341	15	7
Proportion of salaries and allowances to officers of the house and warehouses, chargeable to the Commercial Branch, according to the principle established for each office in the plan of accounts approved by the Board of Commissioners - - - - - -	60,922	18	8½
Subscriptions to charities, and on public occasions (one half) - -	431	–	–
Extra clerks (one third) - - - - - - - -	6,110	6	3
East India College, chargeable to the Commercial Branch in the proportion that the number of servants abroad employed in that branch bears to the whole number of servants in the India and China establishments - - - - - - - - - - - -	1,279	–	–
Expresses and ships' packets - - - - - - - - -	724	11	5
Outfit of Company's sloops - - - - - - - - -	4,073	15	3
Books, maps, prints, charts, &c. (one half) - - - - -	996	7	1
Advances on account of Organzine silk and other goods - -	15,879	4	11
Building and repairs of Company's hoys - - - - - -	3,527	10	8
Royal East India Volunteer regiments (one half) - - - -	5,819	3	2
Supercargoes commission - - - - - - - - -	84,113	15	3
Fees to King's officers, and expense of entries at Custom-house -	3,059	13	5
Tradesmen's bills for the warehouses - - - - - - -	43,928	3	7
Rents, wharfage, &c. landing goods - - - - - - -	6,499	12	8
Examining surgeons and surgeons' mates (one half) - - -	105	–	–
Stamps, including stamps for transfers - - - - - -	465	11	2
Convoying Company's ships - - - - - - - - - -	3,045	–	–
Labourers' wages - - - - - - - - - - - -	170,415	9	9
Cartage - - - - - - - - - - - - -	10,408	18	11½
Taxes for the warehouses - - - - - - - - - -	11,531	6	10
Pensions paid to labourers by warehouse-keepers - - - -	4,782	9	–
Hoyage and lighterage - - - - - - - - - -	5,294	12	2
Carried forward - - - £.	477,175	15	6

Appendix, No. 19.

Appropriation of the Surplus Profits of the East India Company.

	£.	s.	d.
Brought forward - - -	477,175	15	6
Inspectors, surveyors of shipping, &c. &c. - - - -	10,404	1	-
Sundry miscellaneous disbursements of officers of the house and warehouse-keepers, of a commercial nature - - - -	2,949	4	3
Making up deficiencies of Labourer's Fund - - - - -	2,648	15	11 ½
Journies of Directors, visiting ships, &c. - - - - - -	414	10	6
Gratuities to sundry persons for present relief - - - - -	77	19	9
Gratuities to sundry persons for commercial services, sums not exceeding 600 *l.* each - - - - - - - - - - -	1,029	5	6
Gratuities to officers and seamen of Company's ships, for their conduct when attacked by an enemy - - - - - - - -	301	19	6
Stationery, for home consumption (one half) - - - - - -	3,741	15	10
Building and repairs to caravans - - - - - - - -	2,378	11	5
Interest on loans - - - - - - - - - - - - -	26,807	12	6
Printing tea-brokers' books - - - - - - - - - -	1,300	-	-
Disbursements agents at out-ports - - - - - - - - -	1,248	17	3
Protection to seamen - - - - - - - - - - -	30	13	6
East India Dock Company - - - - - - - - -	8,380	6	5
Purchase of dollars to replace those stolen from Captain Hughes, of the Bridgewater - - - - - - - - - - - -	256	17	2
London Dock Company - - - - - - - - - -	1,173	8	3
Passage to India and China of commercial servants - - - - -	205	-	-
Expenses on account of shipment of bullion - - - - - -	24	16	6
	540,549	10	9 ½

RECEIPTS:

	£.	s.	d.	£.	s.	d.
Old goods sold - - - - - - - - -	4,066	13	7			
Warehouse rent - - - - - - - - -	55,287	2	3 ¼			
Interest 3 per cent. Bank reduced annuities - -	207	4	8			
Porcher & Co., for twine supplied to the Lowjee family	78	6	8			
Discount on bonds bought up, deducting commission	10	-	-			
Greenwich Hospital - - - - - - -	9	19	9			
Impress received from sureties of run-men - -	750	13	1			
Charges on goods not brouhgt to sale - - -	717	3	9			
Charges on the baggage of passengers - - - -	1,592	10	-			
Buildings - - - - - - - - - - -	2,054	5	5			
Balances in hands of warehouse-keepers and officers of the house, less on the 1st March 1815 than on 1st March 1814 - - - - - - - - -	10,838	1	11 ¼			
Warehouse rent, charged proprietors of goods in private trade accounts - - - - - - -	15,347	14	1			
Ship books, &c. charged owners in freight accounts	480	11	11			
				91,440	7	1 ½
Amount of Charges General - - - £.				449,109	3	8

Add;

The following sums included in the amount of Commercial Charges General, contained in the account of Receipts and Payments since carried to different heads of expenditure:

	£.	s.	d.	£.	s.	d.
Amount paid by the Company's husband and paymaster, on account of outfit of ships, &c., carried to freight and demorage - - - - - - -	14,132	10	1			
Amount paid by the Company's husband, for duties on exports carried to Customs - - - -	13,003	7	-			
Amount short, carried to the Political Charges General, in the various disbursements of the officers of the house - - - - - - - - - -	1,049	17	1			
				28,185	14	2
Amount of Commercial Charges General in Annual Account of Receipts and Payments, from 1st May 1814 to 1st May 1815 - - - - - - - £.				477,294	17	10

(Errors excepted.)

East India House,
5 August 1818.

(signed) *Charles Cartwright,*
Acct Genl.

(Appendix 9, in No. 19.)

A SPECIFICATION of the Particulars of the Payments on Account of CHARGES of MERCHANDIZE, from 1st May 1815 to 1st May 1816.

	£.	s.	d.
Tradesmen's bills, for the expenses of the East India House, repairs, taxes, coals, candles, &c. (one-half) - - - - - - -	13,963	4	4
Law charges, incurred in respect to commercial matters - - -	1,510	10	2
Commercial annuities and pensions - - - - - - -	13,678	2	5
Directors' gratuities (one half) - - - - - - - - -	3,761	15	6
Proportion of salaries and allowances to officers of the house and warehouses, chargeable to the Commercial Branch, according to the principle established for each office in the plan of Accounts approved by the Board of Commissioners - - - - - - - -	77,230	19	–
Royal East India volunteer regiments (one half) - - - -	346	7	7
Passage to India and China of commercial servants - - - -	40	–	–
Subscriptions to charities, and on public occasions (one half) - -	3,009	7	6
Extra clerks (one-third) - - - - - - - - - -	6,648	10	2
East India College, chargeable to the Commercial Branch, in the proportion that the number of servants abroad employed in that branch, bears to the whole number of servants in the Indian and China establishments - - - - - - - - - -	1,944	–	–
Expresses and ship's packets - - - - - - - - -	631	15	6
Adjustment of Indian accounts and payments on account of India -	5,038	10	10
Outfit of Company's sloops - - - - - - - -	5,805	9	4
Books, maps, prints, charts, &c. (one half) - - - - -	1,487	14	–
Advances on account of Organzine silk and other goods - - -	12,137	1	10
Building and repairs of Company's hoys - - - - - -	3,857	3	6
Supercargoes commission - - - - - - - - -	80,929	15	10
Fees to King's officers and expense of entries at Custom House -	2,580	18	8¾
Tradesmen's bills for the warehouses - - - - - - -	37,471	1	3
Rents, wharfage, &c., landing goods - - - - - - -	4,597	16	4½
Examining surgeons and surgeon's mates (one half) - - - -	210	–	–
Stamps, including stamps for transfers - - - - - - -	2,079	19	6
Convoying Company's ships - - - - - - - - - -	2,730	–	–
Buildings - - - - - - - - - - - - -	30,552	11	6
Labourers' wages - - - - - - - - - - - -	173,605	15	7
Cartage - - - - - - - - - - - - -	10,961	10	3½
Taxes for the warehouses - - - - - - - - - -	11,130	7	11
Pensions paid to labourers by warehouse-keepers - - - -	4,527	15	6
Hoyage and lighterage - - - - - - - - - - -	5,342	–	–
Inspectors, surveyors of shipping, &c. &c. - - - - - -	7,753	1	6
Sundry miscellaneous disbursements of the officers of the house and warehouse-keepers, of a commercial nature - - - - - -	1,720	11	9¼
Making up deficiencies of Labourers' Fund - - - - - -	2,878	7	2
Journies of Directors, visiting ships, &c. - - - - - - -	176	11	6
Gratuities to sundry persons for present relief - - - - -	277	12	–
Gratuities to sundry persons for commercial services, sums not exceeding 600 *l.* each - - - - - - - - - - -	420	–	–
Gratuities to officers and seamen of Company's ships, for their conduct when attacked by an enemy - - - - - - - -	181	–	–
Stationery, for home consumption (one half) - - - - - -	4,041	10	–
Buildings and repairs to caravans - - - - - - - - -	3,715	11	7
Printing tea-brokers' books - - - - - - - - - -	1,000	–	–
Disbursements of agents at out-ports - - - - - - -	1,489	8	–
East India Dock Company - - - - - - - - - -	14,911	–	6
Salvage - - - - - - - - - - - - -	2,285	4	2
London Dock Company - - - - - - - - - -	4,154	17	4
Expenses on account of shipment of bullion - - - - - -	314	13	7
Duty on saltpetre delivered to the Board of Ordnance - - - -	477	8	–
Protections to seamen - - - - - - - - - - -	2	16	6
Carried forward - - - £.	563,609	17	9

Appendix, No. 19.

Appropriation of the Surplus Profits of the East India Company.

	£.	s.	d.	£.	s.	d.
Brought forward - - -				563,609	17	9
RECEIPTS.						
Old goods sold - - - - - - - - -	2,682	4	8			
Warehouse rent - - - - - - - -	24,500	10	8			
Discount, deducting commission on bonds bought up -	183	11	-			
Charles Cartwright, in trust, to await future disposal -	350	-	-			
Greenwich Hospital - - - - - - - -	9	12	9			
Impress received from sureties of run-men - - -	15	16	3			
Received of owners of ships, for ledgers of wages -	16	2	-			
Charges on the baggage of passengers - - - -	1,403	-	-			
Ship books, &c. charged owners, in freight accounts -	1,830	-	-			
Warehouse rent, charged proprietors of goods in private trade accounts - - - - - - -	43,737	10	4			
Balance in hands of warehouse-keepers and officers of the house, less on the 1st May 1816 than on the 1st May 1815 - - - - - - - - - -	2,249	10	8			
				76,977	18	4
Amount of Charges Merchandize - - - £.				486,631	19	5
Deduct,						
Amount paid by Company's husband and paymaster, for outfit of sloops, &c. carried in account of receipts and payments to freight and demorage, but which ought to have remained a charge of merchandize -	1,497	5	6			
Expense of the stationery warehouse, carried in account of receipts and payments to commercial exports, but which has subsequently been carried to the account of the Political Branch - -	491	-	-			
				1,988	5	6
£.				484,643	13	11
Add,						
The following sums included in the amount of Commercial Charges General, in the account of Receipts and Payments, since carried to different heads of expenditure :						
Amount short, carried to Political Charges General, in the various disbursements of officers of the house	1,679	14	1			
Amount paid on account of the Fee Fund, carried by mistake to Charges General - - - -	700	-	-			
Amount of duty on Exports paid by Company's husband, carried to Customs - - - - -	4	3	-			
				2,383	17	1
Amount of Commercial Charges General in Annual Account of Receipts and Payments, from 1st May 1815 to 1st May 1816 - - - - - - £.				487,027	11	-

(Errors excepted.)

East India House,
6 August 1818.

(signed) *Charles Cartwright*,
Acct Genl.

II.
FINANCE.

Appendix, No. 19.

Appropriation of the Surplus Profits of the East India Company.

(Appendix 10, in No. 19.)

A SPECIFICATION of the Particulars of the Payments on Account of CHARGES of MERCHANDIZE, from 1st May 1816 to 1st May 1817.

	£.	s.	d.
Tradesmen's bills for expenses of the East India House, repairs, taxes, coals, candles, &c. (one half) - - - - - - - - -	15,326	7	-
Law charges, incurred in respect to commercial matters - - -	2,805	12	11
Commercial annuities and pensions - - - - - - -	14,311	-	1
Directors' gratuities (one half) - - - - - - - - -	3,836	19	7
Proportion of salaries, &c. allowances to officers of the house and warehouses, chargeable to the Commercial Branch, according to the principle established for each office in the plan of accounts approved by the Board of Commissioners - - - - - - - -	70,890	8	9
Subscriptions to charities, and on public occasions (one half) - -	907	13	-
Extra clerks (one third) - - - - - - - - - -	6,161	1	10
East India College, chargeable to the Commercial Branch, in the proportion that the number of servants abroad employed in that branch bears to the whole number of servants in the Indian and China establishments - - - - - - - - - - - -	1,458	-	-
Expresses and ship's packets - - - - - - - - - -	251	17	2
Adjustment of Indian accounts and payments on account of India -	2,099	-	10
Outfit of Company's sloops - - - - - - - - -	2,823	6	6
Books, maps, prints, charts, &c. (one half) - - - - - -	1,390	10	8
Advances on account of the preparation of goods for sale - -	7,599	10	10
Repairs of Company's hoys - - - - - - - - - -	4,284	11	8
Supercargoes commission - - - - - - - - - -	91,583	11	10
Fees to King's officers and expenses of entries at the Custom House -	2,281	1	9½
Tradesmen's bills for the warehouses - - - - - - - -	48,525	3	1
Rents, wharfage, &c. &c. and landing goods - - - - - -	5,740	2	7
Examining surgeons and surgeons' mates (one half) - - - -	273	-	-
Convoying Company's ships - - - - - - - - - -	525	-	-
Buildings - - - - - - - - - - - - - -	9,783	4	-
Labourers' wages - - - - - - - - - - - - -	157,440	-	8½
Cartage - - - - - - - - - - - - - -	10,780	15	5
Taxes for the warehouses - - - - - - - - - -	9,397	2	6½
Pensions paid to labourers by warehouse-keepers - - - -	5,228	4	6
Hoyage and lighterage - - - - - - - - - - -	5,351	3	6
Inspectors, surveyors of shipping, &c. &c. - - - - - -	8,385	12	5½
Sundry miscellaneous disbursements of officers of the house and warehouse-keepers, of a commercial nature - - - - - -	1,350	6	3¼
Making up deficiencies of Labourers' Fund - - - - - -	2,220	12	6
Gratuities to sundry persons, for present relief - - - - -	50	5	-
Gratuities to sundry persons, for commercial services, sums not exceeding 600 *l.* each - - - - - - - - - - - -	1,380	5	-
Gratuities to officers and seamen of Company's ships, for their conduct when attacked by an enemy - - - - - - - -	120	-	-
Stationery for home consumption (one half) - - - - - -	3,959	12	9
East India Dock Company - - - - - - - - - -	19,284	3	5
Building and repairs, &c. to caravans - - - - - - -	2,438	17	9
London Dock Company - - - - - - - - - -	6,188	4	-
Printing tea-brokers' books - - - - - - - - - -	1,000	-	-
Disbursements of agents at out-ports - - - - - - -	940	12	8
China embassy - - - - - - - - - - - - -	14	14	-
Expenses on account of shipment of bullion - - - - - -	240	12	-
Unclaimed prize-money, which in former years has been deducted from the payments for Charges of Merchandize, lately agreed to be carried to the account Poplar Contingent Fund - - - - -	5,574	11	7
Carried forward - - - £.	534,203	-	2¼

Appendix, No. 19.

Appropriation of the Surplus Profis of the East India Company.

	£.	s.	d.	£.	s.	d.
Brought forward - - -				534,203	–	2 ½
RECEIPTS.						
Old goods sold - - - - - - - - -	1,891	7	7 ½			
Warehouse rent - - - - - - - - -	16,889	11	7 ½			
Royal East India volunteer regiments - - -	257	–	4			
Stamps, including stamps for transfers - - -	818	10	4			
Received of owners of ships, for ledgers of wages -	23	12	6			
Impress received from sureties of run-men - -	17	8	1			
Greenwich Hospital - - - - - - -	8	16	–			
Warehouse charges on the baggage of passengers -	1,772	10	–			
Warehouse rent, charged proprietors of goods in private trade accounts - - - - - - -	33,406	17	8			
Ship books, &c. charged owners in freight accounts	2,391	–	–			
Balance in hands of warehouse-keepers and officers of the house, less on 1st May 1817 than on 1st May 1816 - - - - - - - - -	1,408	16	4 ½	58,885	10	6 ½
Amount of Charges of Merchandize - - - £.				475,317	9	8
Deduct,						
The amount deducted from Charges General in account of receipts and payments, for adjustments of former years - - - - - - -	29,241	17	1			
Amount paid by the Company's husband and paymaster, for outfit of sloops, &c. carried in account of Receipts and Payments to freight and demorage, but which ought to have remained a charge of merchandize - - - - - - -	2,815	7	6	32,057	4	7
£.				443,260	5	1

Add,

The following sums included in the amount of Commercial Charges General, in the account of Receipts and Payments, since carried to different heads of expenditure:

	£.	s.	d.	£.	s.	d.
Amount short, carried to Political Charges General in the various disbursements of officers of the house - - - - - - - - -	1,393	13	8			
Amount paid by paymaster, on account of Poplar Fund, carried to that head - - - -	61	3	6			
Amount of duties on exports, &c. paid by the Company's husband, carried to Customs - - -	531	6	6	1,986	3	8
Amount of Commercial Charges General in Annual Account of Receipts and Payments, from 1st May 1816 to 1st May 1817 - - - - - £.				445,246	8	9

(Errors excepted.)

East India House,
5 August 1818.

(signed) *Charles Cartwright*,
Acct Genl.

(Appendix 11, in No. 19.)

Surplus Commercial Profits of the East India Company after Payment of the Dividends on the Capital Stock, from the 1st May 1814 to the 1st May 1831; together with the Amount appropriated in the same period, and showing the Balance remaining unappropriated on 1st May 1831; prepared in accordance with the Opinion of the Company's Standing Counsel, as it respects the Home-bond Debt discharged.

—	Surplus Commercial Profits, after payment of Dividends on Capital Stock.	Amount applied to Payment of Interest on the Bond Debt.	Remaining Surplus	
	£.	£.	£.	
1814-15 - - - - - - -	1,527,203	259,545	1,267,658	
1815-16 - - - - - - -	713,610	235,967	477,643	
1816-17 - - - - - - -	644,322	230,536	413,786	
1817-18 - - - - - - -	1,220,334	211,659	1,008,675	
1818-19 - - - - - - -	1,440,290	153,120	1,287,170	
1819-20 - - - - - - -	400,819	157,266	243,553	
1820-21 - - - - - - -	685,793	162,938	522,855	
1821-22 - - - - - - -	1,114,219	155,161	959,058	
1822-23 - - - - - - -	390,423	160,844	229,579	
1823-24 - - - - - - -	469,291	140,140	329,151	
1824-25 - - - - - - -	855,630	135,533	720,097	
1825-26 - - - - - - -	454,187	111,739	342,448	
1826-27 - - - - - - -	291,607	159,333	132,274	
1827-28 - - - - - - -	289,022	153,441	135,581	
1828-29 - - - - - - -	162,021	158,124	3,897	
£.	10,658,771	2,585,346	8,073,425	
Deduct, Amount adjusted in the Indian Books of the year 1828-29, on account of losses upon goods imported into India from Europe, which had arisen from deficiencies appertaining to the years from 1815-16 to 1817-18 - -	51,195	- - -	51,195	
£	10,607,576	2,585,346	8,022,230	
As regards the Outward Trade partly estimated 1829-30 -	118,569	114,973	3,596	
As regards the Outward Trade - ditto - 1830-31 -	134,679	93,363	41,316	£
£.	10,860,824	2,793,682	- - - -	8,067,142

APPROPRIATED AS UNDER:

—	Home-bond Debt.	India Debt.	Consignments of Bullion to India, in aid of Sinking Fund.	Sum directed by the Financial Letter to Bengal, of June 1821, to be advanced to the Sinking Fund.	TOTAL.	
	£.	£.	£.	£.	£.	
1814-15 - -	196,200	329,704	- - -	- - -	525,904	
1815-16 - -	136,300	318,382	- - -	- - -	454,682	
1816-17 - -	- - -	477	- - -	- - -	477	
1817-18 - -	12	200	- - -	- - -	212	
1818-19 - -	- - -	98	1,000,537	- - -	1,000,635	
1819-20 - -	- - -	- - -	166,302	- - -	166,302	
1820-21 - -	- - -	6,285	- - -	- - -	6,285	
1821-22 - -	- - -	10,576	- - -	1,500,000	1,510,576	
1822-23 - -	1,100	25,500	- - -	- - -	26,600	
1823-24 - -	75	1,396,842	- - -	- - -	1,396,917	
1824-25 - -	—	—	—	—	—	
1825-26 - -	712	- - -	- - -	- - -	712	
1826-27 - -	- - -	3,950	- - -	- - -	3,950	
1827-28 - -	- - -	82,103	- - -	- - -	82,103	
1828-29 - -	- - -	82,065	- - -	- - -	82,065	
1829-30 - -	- - -	75,778	- - -	- - -	75,778	
1830-31 - -	—	—	—	—	—	
£.	334,399	2,331,960	1,166,839	1,500,000	- - -	5,333,198

Balance of surplus Commercial Profits remaining unappropriated on the 1st May 1831, including the Sum of £. 1,848,790, Interest on the Balances due from the Territorial to the Commercial Branch £.	2,733,944
Balance remaining unappropriated on the 1st May 1831, exclusive of Interest, as above - - - £.	885,154

East India House,
Nov. 30, 1831.

(Errors excepted.)

(signed) *Thos. G. Lloyd*,
Acct Genl.

Appendix, No. 20.

Rates of Exchange between the Territorial and Commercial Branches.

Appendix, No. 20.

CORRESPONDENCE, &c. relating to the RATES of EXCHANGE at which the Currencies of *India* are converted into Sterling, in the Account between the TERRITORIAL and COMMERCIAL BRANCHES of the Affairs of the EAST INDIA COMPANY.

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CORRESPONDENCE, &c.

Extract from PAPER OF OBSERVATIONS by the BOARD; dated 24 February 1814.

"THE Board conceive it proper to come to an understanding on a very material point, which is not adverted to in the Suggestions, namely, the rate of exchange at which the payment in India is to be credited."

LETTER from *James Cobb*, Esq. to *T. P. Courtenay*, Esq.; dated at the East India House, 4 June 1814.

Sir,

IN obedience to the commands of the Court of Directors of the East India Company, I herewith transmit copy of a Report from the Committee of Accounts, dated the 13th April last; being the substance of a reply to the observations of the Right honourable the Board of Commissioners on the former Report from the Committee of Accounts, relating to the separation of Indian accounts, under the Act of the 53d of his present Majesty.

I have, &c.
(signed) *J. Cobb*, Secretary.

(Enclosure.)

Extract from the REPORT of the COMMITTEE OF ACCOUNTS; dated 13 April 1814.

"THE rate of exchange at which the amount of the several before-mentioned transactions shall be converted into the currencies of India will now be considered.

The rates heretofore used for reducing the Indian monies into sterling, have been so various and so little correspondent to the relative intrinsic values of the coins exchanged, as to produce neither accuracy in the results nor uniformity in the several accounts and statements.

As accuracy and uniformity are of primary importance in all the accounts and statements which the late Act of Parliament requires to show the future progress of the Company's affairs, it is submitted that the Indian monies be reduced into sterling in the Company's books, statements, and accounts at home, from and after the 30th April 1814, according to the intrinsic value of such monies when compared with the Mint price of the lawful currency of this kingdom, and that the sterling money of all supplies, &c. from England to India be reduced in the Indian books, statements and accounts, from the same period into the Indian monies, according to the same rule.

This

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Rates of Exchange between the Territorial and Commercial Branches.

This procedure will certainly produce uniformity of statements, and that it will also produce accuracy of result, is presumed from the following considerations.

In this country every calculation of value and price, whether by comparison or otherwise, is referrible to the legal coin of the realm. The arguments and conclusions used by the parties in the recent discussion respecting the bullion question, however opposite, proceeded upon the Mint price of bullion, as the datum of all their calculations.

If it may then be considered, notwithstanding the derangement which has been produced by the stoppage of cash issues at the Bank, and by the great and unprecedented rise in the price of bullion, that the Mint price of bullion has been the only basis of every calculation respecting price and comparative value, it may surely be presumed that the Mint price should *undoubtedly* be the basis for valuing the Indian monies in all matters of account and statement between England and India.

If in England the public revenue and all private concerns are referrible to the coin of the realm at the Mint price, that is, at 3 *l.* 17 *s.* 10½ *d.* per ounce for standard gold, and 5 *s.* 2 *d.* per ounce for standard silver, and on this principle the value in the Indian monies should be found, of all supplies from England to India, it may be presumed that as the public revenue and all private concerns in India are referrible to the currency established by the Company's regulations, that the value of the supplies from India to England and China should be found in a similar manner, which is by reducing the Indian monies into sterling, according to the fine metal contained in these monies, and the English legal currency respectively.

During the period of the late Charter, that is, from the year 1793, the current rupee of Bengal has been considered as 16 per cent. less valuable than the sicca rupee, and at that rate the sicca rupee has been reduced in all the public accounts drawn up at this house.

The sicca rupee, by the Bengal Regulations, contains of fine silver troy grains 175.927, and according to the English Mint value of 5 *s.* 2 *d.* for 444 grains fine silver, the intrinsic value of the sicca rupee is 2 *s.* 0.566 *d.* At this rate the value of the current rupee is 1 *s.* 9.177 *d.* Of late years the current rupee has been calculated as equal to 2 *s* in the factory accounts, and in the accounts of profit and loss; and as equal to 2 *s.* 3 *d.* in the account of stock per computation.

Now the consequence of this over-valuation of the current rupee, that is the difference between 1 *s.* 9.177 *d*, and 2 *s.* has been the giving a false view, not only of the statement of account between England and India, but also a statement equally false of the profit and loss on goods exported to India, and of goods imported from India.

If, for example, 100 *l.* should be invested in metals, and charged at 2 *s.* the current rupee, the article of metals in the Indian books would be debited for 1,000 current rupees, and of course the sale proceeds beyond that sum would be considered profit; but if the cost of the metals had been reduced into current rupees, according to the intrinsic value of the sicca rupee, or 1 *s.* 9.177 *d.* the current rupee, the account in the Indian books would have been debited for 1,133 current rupees, and of course the sale proceeds must have reached beyond that sum before any profit could be stated on the sale of the article in question; so, on the same principle, any article of Indian produce invoiced at 1,000 current rupees would stand charged in the home accounts with a prime cost of 100 *l*, and of course the article must sell beyond that sum before any profit could be stated thereon; but if the prime cost in the English accounts had been calculated according to the intrinsic value of sicca rupees, or 1 *s.* 9.177 *d.* the current rupee, the article in the home accounts would have been charged with 88 *l.* 4 *s.* 9 *d.* as its prime cost, and of course a lesser sale value would show a profit thereon greater than appears according to the practice which has hitherto prevailed.

From this it is apparent that by departing from the real par value of the Indian and English currencies in the accounts and statements, and substituting an arbitrary or imaginary value, all the Company's exports, as well as their imports, have suffered a corresponding diminution in all the statements furnished from time to time. The evil of this procedure has been twofold; for, first, the exports have been charged less for prime cost in the Indian books than they should have been charged, which has shown a profit where there was none; and, second, the imports have been charged more for prime cost in the home accounts than they should have been charged, which has shown a loss where there might have been a profit.

To obviate this in future, it is submitted, that instead of continuing the present arbitrary valuation of the Indian monies, the real par value should be taken in all the future statements, which is as follows: Sicca rupee 2 *s.* 0.566 *d.*, Arcot rupee 1 *s* 11.247 *d.*, Bombay rupee 1 *s.* 11.004 *d.*

The Arcot rupee is stated for the Madras accounts, because it appears by a late communication from the Governor and Council of Fort St. George, that the silver money is intended to take place of the gold in all the accounts and statements of that presidency.

Revenue Letter from Fort St. George, 5 March 1813, paras. 92 to 96.

Extract LETTER from *T. P. Courtenay*, Esq. to *James Cobb*, Esq.; dated India Board, 30 June 1814.

Sir,

I HAVE the honour to acknowledge the receipt of your letter of the 4th instant, transmitting, by order of the Court of Directors of the East India Company, copy of a Report from the Committee of Accounts, dated the 13th April last, being the substance of a reply to the observation of the Right honourable the Board of Commissioners on the former Report from the Committee of Accounts relating to the separation of Indian accounts, under the Act of the 53d of his present Majesty.

Having

Appendix, No. 20.

Rates of Exchange between the Territorial and Commercial Branches.

Having brought the said Report under the consideration of the Board of Commissioners, I am instructed to communicate to you, for the information of the Court of Directors, the decision they have thought proper to pass on the several points brought into discussion by the Committee of Accounts as objectionable.

The Rate of Exchange at which the payment of *Territorial Charges in England* should be converted into Indian Currency:

THIS very essential point not having been distinctly brought forward in the first Report transmitted by the Court, the Board, thinking it necessary to come to a right understanding on the subject, called the attention of the Court to it in the paper of observations accompanying my letter, before adverted to. The proposition now transmitted in reply has been examined by the Board with all the deliberation so highly important and extremely delicate a point requires, being fully impressed by the reflection that it is not merely a matter of account, but involves likewise considerations of policy, prudence and consistency. The Board most fully admit the propriety of the position laid down by the Court, that with a view to show the future progress of the affairs of the Company, accuracy and uniformity are of primary importance in all the accounts and statements which the late Act requires; and they are of opinion that the rate of exchange between the sterling money and the Indian currencies should be definitively fixed upon one uniform principle, because leaving the determination of it to be governed by the fluctuations of the times would be productive of confusion, irregularity and inconvenience.

Whatever opinion the Board may form as to the accuracy of the valuation of the Indian currencies in the accounts hitherto made up, and whatever weight might be supposed to attach to the reasonings now urged by the Court in support of their proposition to have recourse to a calculation according to the intrinsic value of the several coins, estimated at the Mint prices of Great Britain, it is conceived that the present occasion is the most unseasonable and unpropitious for the trial of such an experiment, as very injurious consequences may be apprehended to result from it in various ways.

The Board do not judge it necessary to enter upon a discussion of the accuracy of the calculation on the data assumed by the Court, which will involve questions of political economy of a very intricate nature; but it is the opinion of the Board, that it would be neither wise to apply the rate resulting from that calculation to the purpose now in view, nor to use the rate which would result from the calculation on the actual market price of the precious metals, and much less the rate according to the current exchanges of the day, but that it will be far more eligible, on every consideration, to continue the rate of exchange that has generally obtained and been sanctioned by the usage of Parliament, as well in fixing of salaries and in the settlement of accounts between the Public and the Company, as in the accounts that have annually been presented to, or brought to the view of Parliament for a long series of years.

The rate so used has been as follows: 2 *s.* the current rupee; 8 *s.* the pagoda; 2 *s.* 3 *d.* the Bombay rupee.

It should be added that the Court, in their Commercial Letter to Bengal of the 9th February last, para. 97, have directed the invoices of the stores exported to India (which stores are stated to form part of the Territorial disbursements in London) to be carried to account in the books at these rates; and in another commercial letter to India by the ships last despatched, the amount of Indian currency has been converted into sterling upon the same calculation.

From all these considerations, the Board have thought proper to determine that this rate of exchange, which may be considered as a medium rate, be used in the conversion of the Territorial payments in England into Indian currency.

Extract of PLAN for keeping and arranging the BOOKS OF ACCOUNT of the East India Company in *England*; that the said Books shall contain and exhibit the Accounts of the Territorial and Political Departments separately and distinctly from such as appertain to or are connected with the Commercial Branch of their Affairs. Submitted by the Court of Directors of the said Company to the Board of Commissioners for the Affairs of India for their approbation, in conformity to the provisions of the Act of the 53d of the King, c. 155, s. 64, together with the Alterations, Amendments and Additions made by the said Board, in the manner also provided in the said Act.

Suggestions.	*Remarks, Alterations, &c.*
4. That an account be opened in the ledger under the head of "Territorial Account," which will contain on the debit side the amount of all payments made in England on that account, and on the credit side the payment by India of these advances, either by issues to the Commercial Boards in India or by any other means.	Approved, on the assumption that it is combined with such arrangements of detail as shall enable the Company from time to time to furnish such distinct accounts relating to the several branches of the Political Department, both as to debts and assets, and receipt and expenditure, as are or may be required by Parliament or called for by the Board, it being understood that the accounts of the payments in England for Territorial Charges

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Suggestions.	*Remarks, Alterations, &c.*
	Charges to be repaid in India, according to the provision of the 54th section of the Act of the 53d, will be drawn up or calculated from the debit side of this general head; and as the rate of exchange at which the payment in sterling shall be converted into Indian currency is not provided for in the said Act, the Board deem it eligible and proper to determine that the exchange shall be at the same rates which have obtained and been sanctioned by the usage of Parliament, as well in fixing of salaries, and in the settlement of accounts between the Public and the Company, as in the accounts which have annually been presented to or brought to the view of Parliament for a long series of years, viz. 2 *s.* the current rupee, calculated at 16 per cent. less than the sicca rupee. 8 *s.* the pagoda. 2 *s.* 3 *d.* the Bombay rupee.

LETTER from *James Cobb*, Esq. to *T. P. Courtenay*, Esq.; dated East India House, 16 May 1815.

Sir,

THE Committee of Accounts in their Report to the Court of Directors of the East India Company of the 13th April 1814, recommended, that rates of exchange, founded on the par values of the Indian and English monies, should be adopted in the several accounts and statements of the Company's affairs after the 30th of the same month.

To this proposition the Board of Commissioners, in your letter of the 30th June 1814, objected, for the reasons therein stated; but as it appears to the Court that the subject is still open to discussion, and that it is of the utmost importance to the just and accurate statement of the future progress of the Company's affairs, that the rates then recommended should be finally adopted, I am directed to submit copy of a Report from the Committee of Accounts; also of a paper therein referred to, prepared on the subject, entitled "Memorandum on the Valuation of the Indian Monies in Account," containing further reasons for inducing the Board's adoption of the rates above adverted to.

I have, &c.
(signed) *James Cobb*, Secretary.

(Enclosure No. 1.)

REPORT of the COMMITTEE of ACCOUNTS.

THE Committee in their Report to the Court of the 13th April 1814, recommended that rates of exchange, founded on the par values of the Indian and English monies, should be adopted in the several accounts and statements of the Company's affairs of 30th April 1814. To this proposition the Board of Commissioners for the Affairs of India, in the letter from their Secretary of the 30th June 1814, objected, for the reasons stated in that letter; but as it appears to your Committee that the subject is still open to discussion, and that it is of the utmost importance to the just and accurate statement of the future progress of the Company's affairs, that the rates recommended in the Committee's Report of the 13th April 1814 before referred to, should be finally adopted; your Committee have read and approved a further paper prepared on the subject, which they recommend, if such paper shall meet with the approbation of the Court, be submitted to the Right honourable the Board of Commissioners, as further reasons for inducing the adoption of the rates proposed by the Court in April 1814.

The Committee, therefore, present the paper referred to, intituled, "Memorandum on the Valuation of the Indian Monies in Account," to the consideration of the Court.

East India House, 12 May 1815.

(Enclosure No. 2.)

Extract MEMORANDUM on the Valuation of the Indian Monies in Account.

THE memorandum referred to in the above Report is of considerable length, the substance of the arguments it contains is comprised in the following concluding observations:

	s.	d.
The rate at 2/6, and 12 months' date, deducting the interest, is equal to -	2	4.57
The Board's rate is -	2	3.84
Difference - -	0	0.73

or about 2½ per cent.

	s.	d.
Value, sicca, in exchange, as above - - -	2	4.572
Intrinsic value of sicca	2	0.566
Difference - -	0	4.006

or about 16⅓ per cent.

	s.	d.	s.	d.
Sicca rupee, instead of -	2	0.566	2	–½
Arcot rupee -	1	11,247	1	11½
Bombay rupee	1	11,004	1	11

The modification is proposed merely for the convenience of more ready calculation.

	s.	d.
Sicca rupee -	2	–½
Arcot rupee -	1	11¼
Bombay rupee -	1	11

"If the Board's rates are finally adopted, the following are the consequences which are likely to occur:—First, the true par of exchange will be overlooked, and so far from the rate charged in the bills for interest on the Indian debt being considered as it really is, a political rate, it may be understood as little beyond a fair commercial rate, when by the adoption of the Board's rates, the real par may be referred to those rates instead of being referred to the relative intrinsic values of the several coins exchanged. And, second, not only will the Company's commercial statements experience the deterioration before mentioned, but at the same time the amount of their gross and net revenues will experience an increase in the same ratio; from which it may be contended by those who are inimical to the Company, that as the commerce appears to be carried on at a loss, while the net revenues are increasing in amount, it would become a matter of absolute necessity to abandon that commerce altogether, and thus leave the realization of even the surplus revenue to the medium of the private trade.

"But if the Court's rates (or the modification of them in the margin) are finally adopted, the statements of revenue and charges, and commercial and political intercouse, will be formed on a principle of valuation, which will at all times show the just comparison between Indian and English money, and will exhibit in the profit and loss accounts results calculated according to the fixed values of the coins of England and India, and thus, by deductions from such values, prove how far the trade carried on by the East India Company is really profitable, and how far that profit extends.

"It may be proper also to state, in concluding these observations, that, by the adoption of the Court's rates, the very important considerations before mentioned will be accomplished, the general principle for the valuation of coins will be preserved, and the whole accounts and statements will be drawn up on principles which appear perfectly applicable to England and India, the government of both being essentially conducted by the same authorities, and each being equally under the control and direction of the same Parliament."

LETTER from *T. P. Courtenay*, Esq. to *James Cobb*, Esq.; dated India Board, 3 August 1815.

Sir,

I HAVE to acknowledge the receipt of your letter of the 16th May last, transmitting copy of a report of the Committee of Accounts of the 12th of the same month, together with a document intituled, "Memorandum on the Value of the Indian Monies in Account," which document is recommended by the said Committee to be submitted to the Board of Commissioners for the Affairs of India, as containing further reasons for the adoption of the rates of exchange proposed by the Court of Directors in April 1814, in the several accounts and statements of the affairs of the East India Company after the 30th of that month, instead of the rates directed by the Board, as signified in my letter of the 30th June following.

I am directed by the Board to request you will state to the Court, that the determination thus communicated was not passed without the most deliberate and mature consideration of the grounds upon which the Court had proposed the conversion of sterling money into the Indian currencies, at the several rates set forth in the Report of the Committee of Accounts, dated 13 April 1814.

The representation of the Court against the rates directed by the Board, as detailed in the document transmitted at the recommendation of the Committee of Accounts, has since been examined, with all the attention due to a subject which involves not only the interests of the East India Company, but those of the subjects of the United Empire at large.

The renewal of the Charter was a transaction in which Parliament and the British Government were contracting parties with the Company; the only computation of the value of the Indian coins referred to in the negotiation between the Company and the Public, or submitted to the consideration of Parliament, were those of 2*s.* the current rupee, 8*s.* the pagoda, and 2*s.* 3*d.* the Bombay rupee, and the whole arrangement must be understood to have been concluded, upon an admission of the accuracy for practical purposes of that valuation, which, from long usage even on the part of the Company, had become customary. On these principles of calculation adjustments of accounts have taken place, and payments have been made by the public to the Company to the extent of several millions; and were they now to be changed, the public might claim of the Company a revision of the accounts already settled, as well as a correction in all future payments.

A deviation from the continuance of rates so established by usage could not be justified but upon the strongest grounds of practical inconvenience; and indeed the Board entertain some doubts of their competency to sanction an alteration in a system which, for more than 20 years, has been in operation, with the approbation of Parliament, and on which the arrangements of the new Charter may be understood to rest.

From the earliest times of which the East India Company have any account, the valuation of the Indian currencies in sterling money has been much higher than their intrinsic value estimated as bullion. This enhanced value of those coins may be attributable to two causes, which by their joint operation would seem sufficiently to account for it; the one, that there has been almost constantly a balance of trade in favour of India, in consequence of which the course of exchange has been almost uniformly in favour of that country, as may be

judged

judged from the great import of bullion; the other cause appears to be the high seignorage taken in the Indian mint.

In fact it is evident, that if the coin of any country be rendered by means of seignorage of greater value than bullion in the same country, it will preserve a part or the whole of this extrinsic and additional value in other countries with which the country in which it is coined may have commercial relations, especially if the course of payments be usually in favour of the coining country.

Accordingly, in most of the common tables of coin and currency which have been published in the last century, the sicca rupee is rated at 2*s.* 6*d.*; and in no one of the accounts annexed to the memorandum is the rupee and the pagoda rated at a lower value than what is adopted by the Board, except in one or two cases of the Madras pagoda, the latest of which occurs as long ago as the year 1771.

It is however much less material to inquire, upon abstract principles, what would be the proper rates at which to fix the Indian currencies, if the question were now to be settled for the first time, than to consider what would be the inconveniences which would arise from adopting the alterations suggested by the Court.

The calculation of the result of the Company's import trade for the last 28 years is stated in an appendage to the memorandum to have been made according to the customary rates adopted by the Board, with the exception of that from Bombay, in which the rupee is rated at 2*s.* 6*d.* instead of 2*s.* 3*d.* On this calculation the profitable out-turn of the adventure has been strongly asserted on the part of the Company. Since the passing of the Act of the 53d, by which the trade with India was opened to the enterprise of private merchants, the course of exchange for bills between India and London has been considerably enhanced. Those on Calcutta from 2*s.* 2½*d.* to 2*s.* 5½*d.* the rupee, and on London from 2*s.* 5½*d.* to 2*s.* 8½*d.* at 60 days' sight, and are liable to a further increase in proportion to the demand. The Company in their commercial capacity are already in the possession of considerable advantage over the merchant, independent of the great facility and security of the extensive remittance under the arrangements prescribed by the Act. Should that remittance be allowed to be made at the rates of exchange contended for by the Court, the private merchant could not persevere in the competition without most serious hazard, and the privilege granted by Parliament would be rendered nugatory. He cannot procure funds in India, or remit funds to India by consignments or otherwise, upon any calculation founded on the intrinsic price of bullion; so that, on mercantile principles, he would in all probability be driven from the market.

The objection to the proposition of the Court as it respects the political branch of the concern, and consequently the practical inconvenience resulting from it, stands upon strong grounds.

The pay of the civil and military service is received in Indian currency, with the full understanding of its relative value to sterling, on rates which custom has rendered habitual. In the civil, the customary rate adopted by the Board is repeatedly prescribed in Acts of Parliament, and it would be unwise to make an alteration which might prove the means of furnishing grounds of claim to compensation.

The advantage stated by the Court to be derived by the Customs does not require further remark, than that the rate of exchange at which the sterling money of the invoices is converted into currency, according to the Regulations, has been the source of complaint, and orders have been sent to India for a revision.

The observations with respect to the disuse of the current rupee in the Bengal accounts is of very little consequence, for it would, if applicable at all, have been a reason for changing the Parliamentary accounts several years ago; and as to the probable disuse of the pagoda in the Madras accounts, the substitution of the Arcot rupee can be made at the customary rate of 3½ rupees per pagoda.

In reply to the objection offered by the Court to the several rates adopted by the Board, that they do not agree in comparative value, it should be observed that they are the rates in customary use between the respective presidencies and England, and it will only require in the several officers of account abroad and at home a perseverance in that necessary attention to accuracy to which they are already accustomed.

On the whole, the determination of this question must be considered to rest more upon expediency and practical convenience than upon any theory, however plausible, and particularly a theory involving the consequences which have been pointed out. The Board have, therefore, upon the fullest consideration, determined to adhere to the decision communicated in my letter of 30 June 1814, with the addition of what relates to the conversion of the Madras pagoda into Arcot rupees.

I am, &c. &c.
(signed) *T. P. Courtenay.*

LETTER from *Joseph Dart*, Esq. to *T. P. Courtenay*, Esq.; dated India House, 17 July 1816:

Sir,

I AM commanded by the Court of Directors to enclose, for the purpose of being laid before the Right honourable the Board of Commissioners for the Affairs of India, copy of a Report from the Committee of Correspondence, dated the 10th April, together with the Paper of Observations referred to therein. And I am directed to request you will be pleased to state to the Board, that in the opinion of the Court of Directors the circumstances stated in the Observations are sufficiently important to justify another application to the Board of Commissioners, for the purpose of obtaining their sanction for the adoption of the Rates formerly preferred by the Court in all the Company's statements from the 30th April 1814. And I am further directed to request you will be pleased to bring the enclosed Papers before the Board as early as may be convenient. I have, &c.

(signed) *J. Dart*, Ass^t Sec^y.

(Enclosure, No. 1.)

REPORT of the Committee of Correspondence; dated 10 April 1816.

A Paper of Observations on Mr. Courtenay's "Letter of the 3d August 1815, respecting the Rates of *Exchange of Indian Monies in Account*" having been laid before the Committee by the Chairman, and the Committee having approved the same, beg leave to lay it before the Court, and to submit that a copy of the Paper be transmitted to Mr. Courtenay in a letter from the Secretary.

(Enclosure, No. 2.)

OBSERVATIONS on Mr. Courtenay's Letter of the 3d August 1815, respecting the Rates of Exchange of Indian Monies in Account.

Letter from Mr. Courtenay, 13 June 1814.

The Board, by this Letter of their Secretary, confirm their former decision respecting the rates of 2*s* the current rupee, 8*s* the pagoda, and 2*s*. 3*d*. the Bombay rupee. But the Board agree to the Court's proposition for reducing the pagoda into Arcot rupees, at the rate of 3½ rupees for one pagoda.

The Board object to the alteration proposed by the Court, principally for the following reasons:

1st.—The public might claim of the Company a revision of the accounts already settled, as well as a correction in all future payments.

2d.—It is doubted whether the change could be admitted, without the sanction of Parliament.

3d.—Indian monies, from the Company's earliest accounts, have been rated higher than their intrinsic value, partly from the balance of trade being in favour of India, and partly from the high seignorage charged in the Indian mints, which together tend to preserve that extrinsic and additional value in other countries.

4th.—If the rates proposed by the Court were allowed, the Company would obtain such an advantage as would probably drive the private trader out of the market, which is contrary to the intentions of Parliament.

5th.—The effect the change would produce respecting the Political Branch of the Company's affairs, "stands upon strong grounds."

6th.—The change might give rise to claims for increased allowances from the civil and military servants of the Company.

Previous to offering any remarks on these several points, it appears proper to notice, that in the observations on the Court's recommendation for valuing the Indian monies in account according to the relative quantity of fine metal in those monies, and in the legal coins of Great Britain, the Board have uniformly called that recommendation a "theory," and have treated it as being contrary to practical convenience. It may perhaps be allowed again to observe, that it is not only the true theory on which all calculations of exchange should proceed, but it is also the mode in universal practice for finding the par rates of exchange; and it is from the par rates so formed, that the amount of the deviation, in what is called the course of exchange, is calculated, by which the difference above or below par is found, and from which the favourable or unfavourable operation of the course of exchange is deduced.

In respect to the *first point* it may be remarked, that the Court could have no objection to a revision of the accounts already settled with the public, at least so far as regards the rate of exchange, which is the only question now under consideration, because the presumed equity of the case, as well as the practice lately adopted, leave the Court no apprehension of sustaining any loss on that account. *First*, as to the presumed equity of the case, the accounts referred to were for advances by the Company in India for His Majesty's service there, which advances were repaid in London, at certain rates of exchange.

Appx. to 4th Report in 1812, No. 26, p. 497.

The amount drawn on the Company from 1794-5 to 1806-7, was 9,137,527*l*., and the expense to the Company, beyond the rates charged to the public, was 254,072*l*. or 2.78 per cent.

It is presumed that whatever might have been the principle on which the rates of exchange were founded, for reducing the advances in India into sterling, that the Company were justly entitled to be repaid in England a sum equal to the expense they incurred in providing those advances for the public service in India; but in the accounts referred to, the rates used for charging the public with the advances in India were nearly 3 per cent. less than the average rates paid by the Company for bills drawn on them from India. The principle above stated was however partly recognised in the settlement of the accounts referred to, as the Company were allowed to charge the public interest according to the average rates the Company paid for money raised in India during the period comprehended in those accounts.

Appx. to 3d Report, No. 17, p. 395.

In the same period the advances in India for the public service were admitted by the House of Commons to amount to 5,010,702*l*.

1st Report, 1808, p. 5, and 39 to 40; and 3d Report above, p. 395.

And *second*, as to the practice lately adopted. It may be presumed the Board have seen the justice of the conclusion, that if interest was allowed according to the rate paid, so should the advances of principal be repaid in the same manner. This has been fully recognised in the late agreement with His

Appendix, No. 20.

Rates of Exchange between the Territorial and Commercial Branches.

His Majesty's Government, for the payment in England of advances made in India. These advances are to be furnished from the cash remaining in the Indian treasuries, in consequence of the interest on the Indian debt being taken out by bills drawn on England at the rate of 2*s.* 6*d.* per sicca rupee. And upon this principle it has been agreed that the advances to the public service in India should be repaid in England at 2*s.* 6*d.* per sicca rupee also. This equitable agreement seems to have been overlooked by the Board in the late letter of their secretary, otherwise it could not have escaped notice, that so far as regarded advances in India, the sum to be repaid on that account should in all cases be regulated by the sum it cost the Company to supply such advances, without any reference to the rates used in the accounts and statements. In either view, therefore, it is presumed a revision of the rates used in the accounts already settled between the public and the Company could not be objected to by the Court, should the Board think such revision necessary, as it is clear by the mode recently adopted for the settlement of future accounts, that such revision would be in favour of, and not against the Company.

As to the *second point*, it is to be presumed that Parliament would not withhold its sanction to any measure which was founded on principles so agreeable to general usage, as those which the Court have recommended.

The *third point* embraces two distinct considerations, *First*, the supposed effects of the balance of trade, and *Second*, the supposed effects of the Indian seignorage on the coinage. On the first consideration it is with much deference observed, that the Board appear to have overlooked the manner in which the trade with India was conducted, at least so far as that trade is supposed to affect the rates of exchange used in the early part of the Company's affairs. The trade with India was carried on at the beginning of the last century, principally by goods and bullion consigned to the several factories, the bills drawn on England being granted more in the nature of indulgences to the Company's servants, than as the means for carrying on the trade. The bills paid in the early part of the last century were in the proportion of about one-tenth to the goods and bullion sent out, as shown in the margin. After the year 1735 the proportion of bills drawn to goods and bullion sent out increased, but so far from this increase operating in the way supposed by the Board, it is worthy of particular notice, that taking Bengal as an example, even from the year 1724, the rates for bills declined from about 2*s.* 7½*d.* to about 2*s.* 2½*d.* to 2*s.* 3*d.*, which was the rate in 1760. From 1761 to 1766 the rate was 2*s.* 4*d.*, and from that period the rate declined to 2*s.* 1*d.* and 2*s.*, which were the rates from 1771 to 1790. In 1786 and 1787 some part of the Indian debt was paid by bills drawn at 1*s.* 8*d.*, and 1*s.* 11*d.* per current rupee. For some time after the Company became possessed of the Dewannee, the Indian revenues provided a part of the Europe investments. In this case so far from those investments representing any balance in favour of India, the part provided by the revenues was in fact so much of the balance of the annual tribute due from India to the Company as the sovereigns of the country. It is well known that for some years after the Dewannee, owing to a mistaken policy, the Company refused to take the savings of their servants in India for bills on England, and that in consequence those savings were advanced to the Foreign European Companies, to the great detriment of the Company's affairs. It is equally well known that the rates of exchange granted at that time by the Foreign Companies did not proceed on the real, or the supposed real value of the Indian monies, compared with the European monies with which they were exchanged; but those rates were fixed according to the demand for goods in Europe, and of course according to the demand in India for funds to purchase such goods, and according to the quantity of the funds in the hands of individuals requiring remittance to England through the medium of the trade of the Foreign European Companies, all other means of remittance except that of the coins of the country being closed by the policy before mentioned.

From 1705-6 to 1734-5. The average annual value of goods and stores exported by the Company was -

	£. 101,296
The average annual value of bullion was - -	455,312
	£ 556,608
And the average annual amount of bills paid from 1705-6 to 1734-5 was	53,992

This period is taken, because it is the period in which the rates used in the home accounts, as stated in the memorandum forwarded by the Court, were the highest in the whole series of more than 100 years referred to on that occasion.

Note.—It was not till 1787 the Bengal rupee was reduced in any of the home accounts from 2*s.* 6*d.* to 2*s.*; it was not till 1735 that the pagoda was reduced from 9*s.* to 8*s.*; and from 1712 to 1739 the Bombay rupee was charged at 2*s.* 6*d.*, after that at 2*s.* 5*d.* and 2*s.* 6*d.*; and from 1789 at 2*s.* 3*d.*; from 1705 to 1712 the Bombay rupee was charged at 2*s.* 3*d.*

On the second consideration, respecting the supposed effects of the seignorage charged in the Indian mints, it is observed by the Board, "In fact it is evident that if the coin of any country be rendered, by means of seignorage, of greater value than bullion in the same country, it will preserve a part or the whole of this extrinsic and additional value in other countries with which the country in which it is coined may have commercial relations, especially if the course of payments be usually in favour of the coining country." This observation is not quite free from ambiguity; as it is stated, if coin is rendered more valuable by seignorage than bullion, &c., without stating in what manner the supposed extrinsic value is given by the mere charge of seignorage. In India it appears to have been the practice to deduct from the number of the pieces coined a certain portion out of every 100 or 1,000 for the charges of the respective mints. According to the late Lord Liverpool, it appears to have been the practice in some countries (European) to retain the seignorage by a reduction in the standard of the coin. Now, in either of these cases, it is clear such charge cannot add to the real value of the coin; it certainly does increase the expense of fabrication, and so far, where payments are to be made, the cost of the coin will be increased; but it appears to be quite contrary to the principles of the circulation of money, that such increased cost of fabrication should give any increased value to the coin so charged with that cost, in any other country than that where it circulates as

Letter from Lord Liverpool to the King, p. 154.

"It is and has long been a dispute among the writers on coins, whether the charge of fabricating coins, and even a seignorage payable to the sovereign, should not be taken out of our coins, as is practised in most foreign countries; and many eminent men have differed on this point. I incline to think that the charge of fabrication should not be taken from those coins, which are the principal measure of property and instrument of commerce, and still less any profit derived from seignorage payable to the sovereign."

the legal currency. Perhaps Lord Liverpool's authority may be quoted in this case also.

P. 154.

"Because the merchants of foreign nations, who have any commercial intercourse with this country, estimate the value of our coins only according to the intrinsic value of the metal that is in them, so that the British merchant would in such case be forced to pay, in his exchanges, a compensation for any defect which might be in these coins, and he must necessarily either raise the price of all merchandize and manufactures sold to foreign nations in proportion, or submit to this loss."

To ascertain what rupee was used in the home accounts for the Bengal factory, and the manner in which sterling money was converted into Indian currency, the books of that factory, from 1710–11, have been investigated, and the following is the result: In May 1710, there was a batta of 12 ½ per cent. added on the currency used in the books, in which the value of bullion from England was charged, without it being stated whether that currency was the current or sicca rupee. In August 1710* it was charged at 13 ½ per cent.; and in November 1711, it was charged at 16 per cent. In February 1712, it is expressly stated that the silver received from England was valued at 211. 4 sicca rupees for every 240 sicca weight; this produce being carried out in rupees, and to that amount 16 per cent. being added for batta. †The bills drawn on England are stated in rupees, and the number of rupees so stated is carried out without any batta being added thereto. It is not till the year 1719-20 that any entry in the Bengal books can be found for showing the whole operation of the manner in which the bullion received from India was carried to account and issued. It appears that it was the custom to divide the invoice sterling value of the bullion received by 2 *s.* 6 *d.*, and then to carry out that produce as the cost in rupees. In its issue, the bullion in sicca weight was charged at so many sicca rupees for every 240 sicca weight, the number of sicca rupees varying with the standard fineness of the bullion sent out. In 1719-20 the variation was from 207 to 213 ½ sicca rupees for every 240 sicca weight of the several parcels of silver contained in the invoices of that year. As 209 appears to have been considered the equivalent for standard bullion, the difference was 17 ¾ against the Company in this exchange, if the intrinsic value of the sicca is compared with the fine silver in 240 sicca weight of standard bullion; therefore the sum divided between the native mint and the native merchant appears to have been at the rate of about 8 ½ per cent.

* Bengal Journal, 1710–11, p. 7.
— — p. 15.
— 1711–12, p. 69.
— — p. 162.

† Bengal Journal, 1711–12, p. 107.

Extract, Fort William Journal, Aug. 1719, p. 14.

"Sold for ready money, to defray expenses, three chests of Mexico dollars, at 207 sicca rupees for 240 sicca weight, that being the price the Shroffs give for siver in payment of bills of exchange, or ready money, though we make our merchants take it at 209 sicca rupees for 240 sicca weight."

	Troy Grains.
One sicca weight - -	179.67
240 - ditto - -	43,120.80

43,120.80 Troy grains, standard silver, = 39,886.74 Troy grains, fine silver.

One sicca rupee contains 175.927 Troy grains of fine silver; therefore 240 sicca weight of standard silver = 226.72 sicca rupees.

Given for 240 sicca weight 209; difference 17.72 or 8.4 per cent.

It may then be presumed evident that the value of the rupee was charged, not according to the intrinsic value of the Bengal currency, compared with sterling money, nor according to any supposed reference to the balance of trade, but according to the value which the native merchants put upon the bullion received from Europe when exchanging it for the coin of the country, by which they exacted the difference before stated.

In the *fourth point*, it is stated that if the rates were conceded, the private trader, on mercantile principles, would be driven from the trade, and the privilege granted by Parliament become nugatory.

At present the private trader appears to possess some considerable advantages in the prosecution of his commerce with India, when contrasted with the situation of the Company in that respect. The private merchant is engaged in a trade of remittance, or very nearly so; his outward cargoes being, in general, but of inconsiderable value; his adventure, in fact, commences in India, and is carried on, generally speaking, by capital originating in India, and requiring remittance to England. The amount of his trade may be supposed to be regulated by the state of the European markets; and, in general, he has the prospect of realizing his returns in about 12 months from the purchase of the goods in India. If therefore under these circumstances he can obtain what he considers a fair mercantile profit on his commerce, he will continue it. And if, on an average of years, he should find that it does not produce him a fair mercantile profit, he may either diminish the amount of his trade or discontinue it altogether, according to his own views of the expediency of the case.

The Company's trade, in fact, commences in England, because the amount of that trade is regulated according to the Act of the 53d. By the sums paid in England for charges on account of India, and for goods sent there, and calculating from the purchase of the goods, and payment of the charges, to the realization of the home cargoes, the Company's returns, upon an average, cannot be effected at less than about two and a half or three years. The Company also are compelled to invest their funds in goods to the amount of the Indian charges paid in England, whatever may be the state of the European markets, because they have no other means of obtaining repayment of those charges but through the medium of their investment. But however the question of comparative advantage between the Company and the private trader may stand so far as regards the circumstances of their commerce, there can be no doubt that the rates used in the Company's accounts for exhibiting the state of their commerce, cannot influence the private trader, because the Company's rates can neither increase nor diminish the amount of his profits.

As to the *fifth point*, which relates to the effect the rates proposed would have on the political branch of the Company's affairs, the consideration of this question is involved in the observations hereafter stated respecting the importance of the change proposed to the future progress of the Company's affairs.

The *sixth point*, respecting any supposed claims of the Company's servants, requires but a very a very few words. The alteration in the rates in the Company's accounts would have no influence on the metallic value of the India coins, in which the salaries of the Company's servants are paid, neither would such alteration have the least effect on the exchangeable value of those coins in India; and as long as the interest of the Indian debt shall be remitted at 2*s.* 6*d.* per sicca rupee, and the opportunity of remittance through the private merchant continues, the Company's servants, under those circumstances, would obtain for their Indian monies a rate in exchange precisely on the same principles as at present, without that rate being influenced by the statements in the Company's books or accounts.

The foregoing observations, in reply to the Board's objections to the adoption of the rates proposed, are submitted with much deference; and it now remains to advert to the importance of the reduction proposed in the rates of exchange as it respects the interest of the proprietors of East India stock.

By the late Act of the 53d, the dividends to the proprietors, in fact, depend upon the state of the Company's profit and loss accounts; in this view it matters not to what amount the sales may extend, if the result of those sales is not sufficient, after defraying all commercial charges, to produce a sum equal to the payment of the dividends. If, under the operation of the late Act, the private merchant should find that encouragement for extending his commercial transactions the advocates for throwing open the trade taught the British public to expect, there can be no doubt that, under those altered circumstances, the profit on the Company's Indian trade, if indeed any should appear while the present rates exist, would be so much reduced as hardly to deserve notice; in which case the Indian trade would be carried on merely to replace the outlay in England for Indian political charges, and for the cost of military and other stores, without adding anything to the items for providing for the proprietors the dividends on their stock. This is a consideration of great moment, because, in the case supposed, the proprietors could only look for their dividend to the profits of the China trade; in which, under the present circumstances of a general European and American peace, there is every reason to presume, some reduction will take place. There is no probability of any export trade in tea to the continent of Europe during peace; and there is reason to apprehend some reduction in the home consumption of tea, from the temptation the high duty on that article holds out to the contraband dealer. As there is no prospect of an increase in profit, on a decreased sale, in the case supposed, so, if to the reduction in the Indian profits should be added any considerable reduction in the China profits, a deficiency might soon occur in the accounts, and thus prevent a dividend being declared to the full extent of 10½ per cent. Any reduction of the dividend that can be justly avoided is much to be deprecated, because there is hardly even a supposable case in which, under the most favourable circumstances, the proprietors can expect an increase to the rate of 10½ per cent. in future years, so as to equalize any supposed reduction in that rate from the operation stated, Parliament having so completely appropriated the profits that there is no probable expectation of any profits so extensive as to offer such a reduction of the Home and Indian debts as would allow of any increase to the dividend within the term of the present Charter. So long as the Company's affairs proceeded on the principle of complete unity, in their character as merchants and sovereigns, it was of no very material importance, in respect to the payment of the dividend to the proprietors of East India stock, whether the rates used in the home accounts, for converting the Indian monies into sterling, were a little over or a little under their real comparative intrinsic values; because, upon an average of years, it was found that the rates used, though above their real values, produced a sufficient profit for all the purposes required under those circumstances. But since the separation made by Parliament in the character of the Company, as contradistinguished by the terms Commercial and Political, which separation affects the whole conduct of their affairs since the month of April 1814, it is of the utmost importance to the proprietors of East India stock that the whole of the Company's transactions, whether commercial or political, should be finally brought to account on accurate and just principles.

It is only from the use of the rates contended for that the Company can expect any increase, either to the amount of their Europe investments, or to the ultimate profit and loss on the whole of their trade, so as to counteract the probable decrease on those accounts as before stated; because there can be no expected increase to the Indian trade from an increase in the amount of political charges paid in England, or of military or other stores sent from England. So far as the political charges of India, &c. paid in England, are concerned, the Board feel an interest to prevent any increase on that account, with a view to general economy, and for the purpose of preventing the Political branch from becoming indebted to the Commercial branch of the Company's affairs; and so far as regards the goods exported for sale, the Court are equally interested in narrowly watching any increase on that account, as it is the net out-turn of those goods in India for which the Commercial branch will ultimately obtain credit, and not the mere invoice value of the goods. The rates proposed by the Court, if adopted, would be another motive for the greatest caution in the future exports, as the cost, when reduced into Indian currency, would be increased in the ratio of the reduction in the exchangeable value of the currency; therefore it would require a greater sale value to induce any increase in the consignments for sale in India.

In a letter from the Board of the 30th June 1814, it is stated as follows:

"The Board rely that the utmost attention be paid, that the indents from India for stores be limited to the annual demands of the service as far as prudent and practicable, so that expense be not incurred by a mere accumulation in the arsenals. Economy in the purchases is evidently an essential point of attention."

Upon the whole, then, if there is good reason to expect that, on the before stated principles, the probable future scale of the Indian and China investments, combined with the operation of peace-charges, may exhibit an annual profit in the home accounts equal to the dividend and all charges, it may be presumed an object sufficiently important to justify another application to the Board, for the purpose of obtaining their sanction for the adoption of the rates proposed by the Court in all the Company's statements from the 30th April 1814.

East India House, April 1816. (signed) *Joseph Thompson.*

LETTER from *T. P. Courtenay*, Esq. to *James Cobb*, Esq.; dated India Board, 15 August 1816.

Sir,

IN reference to your letter of the 17th ultimo, transmitting copy of a Report from the Committee of Correspondence, together with the Paper of Observations referred to therein, respecting the rates of exchange of Indian monies in account, I am directed by the Commissioners for the Affairs of India to inform you, for the further information of the Court of Directors, that after giving to the subject the most serious consideration, they do not think it expedient or proper to reverse the decision of the late Board, as communicated in my letter of 30th June 1814 and 3d August 1815.

I am, &c.

(signed) *T. P. Courtenay.*

LETTER from *Joseph Dart*, Esq. to *T. P. Courtenay*, Esq.; dated at the East India House, 15 January 1824.

Sir,

THE alterations which have been made in the rate of exchange, at which bills are drawn on the Company in discharge of interest on the registered debt of India, as well as that at which bills are drawn in the Company's favour, in reimbursement of supplies to His Majesty's service, have directed the serious attention of the Court of Directors to the propriety of altering the rates of exchange observed in transactions between the Territorial and the Commercial branches of the Company's affairs; and I have the honour, by command of the Court, to request that you will submit to the consideration of the Board of Commissioners for the Affairs of India, the following observations and suggestions upon that important subject.

In the year 1814 the Board, in virtue of the authority vested in them by the Act of the 53 Geo. 3, c. 155, s. 64, directed, that in transactions between the Territorial and the Commercial departments the following rates of exchange should be observed; viz. 2 *s.* the current rupee; 8 *s.* the Pagoda, and 2 *s.* 3 *d.* the Bombay rupee.

To those rates the Court objected, and they proposed instead thereof that the Indian monies should be reduced into sterling in the Company's books at home, according to the intrinsic value of such monies, when compared with the mint price of the lawful currency of this kingdom, and that the sterling money of all supplies, &c. from England to India, should be reduced in the Indian books into the Indian monies, according to the same rate.

After much discussion, the Board, on the 15th of August 1816, apprised the Court that it was not thought expedient or proper to reverse the former decision.

It is not the intention of the Court now to contend for the particular principle then urged, but as the rate of exchange between England and India has materially varied since the last decision of the Board, and as the circumstances occasioning that variation have been deemed sufficient to justify and call for an alteration in other established rates, the Court are persuaded that the Board will concur in the propriety of bringing the subject again into discussion.

A main feature of the financial arrangements of the Act of 1813 was the separation of the Political from the Commercial accounts of the Company, but as sums were required in England to defray territorial charges, and sums were required in India to provide commercial investments, the Act directed that a sum equal to the actual payments in England on account of Territorial charges, (after deducting the amount of commercial expenditure in India,) should be generally set apart out of the Territorial revenue for the purpose of investment or remittance, at the option of the Court.

The payments in England being made in sterling, and those in India in sicca rupees, the question is, at what rate shall the currency of the one country be converted into the currency of the other?

Upon this question it appears to the Court that it was the obvious intention of the Legislature that sums paid from commercial funds in England for the territorial purposes of India, should be considered as so much remitted from England to India.

The Company, in its commercial character, disburses monies in England for the Company in its territorial character, and those monies being required in India for commercial purposes, the Territorial should repay to the Commercial Branch a sum *equivalent* to the disbursements in England.

But if in these transactions a higher value be affixed to the coin of India, relatively with that of England, than is justified by the mercantile exchange, it is clear that the Commercial branch instead of receiving the equivalent, sustains an actual loss arising out of its advances to the Territorial branch.

This is the present practical effect of the rates in use, the sicca rupee being valued at nearly 2 *s.* 4 *d.*, whereas its worth in remittance from England to India since 1816, according to the best information which the Court have been able to obtain, has scarcely averaged 2 *s.*, and does not at this time exceed 1 *s.* 9 *d.* The Court readily admit that if a demand had

Rates of Exchange between the Territorial and Commercial Branches.

had been made upon the market for a remittance to India to the extent of the sums advanced from the Commercial branch, the rate of exchange would to some extent have been thereby enhanced; but after making all reasonable allowance on that account, the Court are of opinion that taking the average since 1814, the Commercial branch has under the operation of the prescribed rates sustained a considerable loss, to which it is apprehended the Legislature had not the most distant idea of subjecting it.

It may also be observed, that by converting the invoice value of the Company's exports into the currency of India, at the rate prescribed by the existing Regulations, a fallacious view is given in the India books of the out-turn of the exports. Indeed, so long as those rates are continued, the Court submit that the annual result of the transactions of the Commercial branch, relatively with those of the Territorial, must be delusive, and thus the great object of Parliament in prescribing the separation of accounts is defeated.

But there is another ground upon which the Court conceive it to be of great importance that the accounts should be correctly stated.

The dividend of the Company is by law payable out of their commercial profits, and therefore it is unfair to the proprietors of India stock, and inconsistent with the law, that those profits, and consequently the capacity to pay the dividend, (without having recourse to the contingent means of a territorial surplus,) should be liable to be affected by an excessive valuation of the coin of India, in repayments from the Territorial to the Commercial branch.

But waiving all considerations of fairness and equity, there still appears no reason whatever for benefiting the Territorial funds by the continuance of these rates of exchange. The surplus of the Company's commercial profits is applicable only to the redemption of the bond debt at home, and the registered debt in India, and thus ultimately the Territorial Department would, in a regular course, derive the benefit which it now derives in the shape of exchange, whilst at the same time, by a correct computation of the rate of exchange, the actual results of the two branches under the separation prescribed by the Legislature would be more accurately ascertained.

Referring to the former discussion of this subject, the Board will observe that it was argued that practical inconvenience might result from departing from a standard of valuation which had existed for many years.

Whatever might at that time have been the force of this and of other objections which were then urged, the Court conceive that they have been removed by recent financial arrangements.

Previously to the last Charter Act, in the transactions between India and England, in which the Company were concerned, a high valuation was affixed to the rupee which could not have been justified except at times in which the balance of trade was considerably more in favour of India than it now is, or is likely again to be. The change of circumstances in the trade with India since 1813, has materially affected the mercantile exchange, and has also led to a necessary alteration in the rate observed by the Company, the value of the sicca rupee in the remittances of interest upon the debt of India having been reduced from 2 *s.* 6 *d.* to 2 *s.* 1 *d.*, and a similar reduction having been recently agreed upon in the rate at which bills are drawn by King's officers in India, in repayment of advances made by the Company to His Majesty's service there.

Old established rates of exchange have therefore been departed from for reasons which are equally applicable to all questions of exchange or remittances between England and India; and with respect to any injurious tendency that might be anticipated from an official alteration in the valuation of the rupee, it is obvious that all inconvenience of that kind has been already sustained in the alteration in the exchange at which interest on the debt is remitted.

The Court trust that enough has been offered to show the propriety of a revision of the rates prescribed by the Board in 1814, and if it shall be admitted, as the Court think it must, that Parliament intended that the sums disbursed in England for the Territorial branch should be employed in India to commercial purposes, the inference would seem irresistible that those sums ought to be repaid in India at the rate at which they could have been remitted.

In accordance with these views, the Court beg leave to submit, for the consideration and approbation of the Board, that from and after the 1st of May 1823 the rate of exchange in repayments to the Commercial Department of sums disbursed in England for the Territorial Department, be governed by the actual ratio current between England and India; and that to prevent the confusion of repeated fluctuations, an arrangement be adopted upon a principle similar to that agreed upon for the supply of funds to His Majesty's service, viz. that the rate for each official year should be fixed (in reference to the actual rate) in the month of December, by the Court of Directors, subject to the approbation of the Board.

I have, &c.
(signed) *J. Dart*, Secretary.

LETTER from *T. P. Courtenay*, Esq. to *J. Dart*, Esq.; dated at the India Board, 18 February 1824.

Sir,

I am directed by the Commissioners for the Affairs of India to acknowledge the receipt of your letter of the 15th instant, calling the attention of the Board to various observations and suggestions of the Court of Directors in reference to the rates of exchange observed in

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transactions between the Territorial and Commercial branches of the affairs of the East India Company, and proposing that an alteration should be made in those rates from and after the 1st May 1823, in order to assimilate them to the actual mercantile rates current between England and India.

The Board conceive that the Company, in their commercial capacity, are justified in considering sums advanced annually from the commercial funds in England as an amount to be applied in India to commercial purposes, and that the conversion of these sums into the Indian monies should be effected at rates of exchange, by which the Commercial branch will not sustain a loss.

But if it is considered by the Court that the Legislature intended the repayments in India to be made at rates of conversion corresponding with the "mercantile exchange," or "at the rate at which they could have been remitted" to India, the Board direct me to observe that that rate was not proposed in the years 1814, 1815 and 1816, when the same subject was fully discussed. At that period a proposition of a very different nature, having reference to the intrinsic value of the precious metals, was brought forward. Whatever may be the average of the mercantile rates which have prevailed, the commerce of the Company enjoyed for several years the advantage arising from the difference in its favour of the medium rates adopted by the Board as compared with those rates; and it would seem scarcely reasonable that an alteration should now be made, because for a time the rates prescribed by the Board have become less favourable.

It appears to the Board, however, by no means clear that the mercantile exchange of the day describes the rate at which the sums in question could be remitted to India. The Court admit, that a demand upon the market for means for the remittance of those sums to India would, to some extent, have affected the exchange; but it may be fairly assumed, that the actual remittance from year to year through any other channel than the Territorial branch of funds to the extent of a million and a half sterling, and frequently of a much larger amount, must be effected on terms widely different from the rates of exchange that may exist between England and India.

From the accounts lately furnished of the present state of the Company's finances, both abroad and at home, it would appear unnecessary at present to enter into the question of the security of their dividends.

The Board cannot coincide with the views of the Court in considering the question of exchange as one comparatively unimportant, on reference to the final appropriation of the surplus commercial profits of the Company, since the same argument would go to release the Board and the Court from that strict attention to the separation of the Territorial and Commercial Accounts, which, as adverted to by the Court, the Legislature has clearly prescribed in reference to the present relation of the Company to the Territory.

Upon the whole view of the subject, the Board do not discover in the observations of the Court sufficient ground to induce them to concur in the proposition contained in your letter.

I have, &c.
(signed) *T. P. Courtenay.*

LETTER from *Joseph Dart*, Esq. to *T. P. Courtenay*, Esq.; dated East India House, 18 March 1824.

Sir,

I HAVE laid before the Court of Directors of the East India Company your letter, dated the 18th ultimo, and I am commanded to address to you their concern at the intimation which it conveys, that the Board of Commissioners for the Affairs of India do not discover sufficient ground to induce them to concur in the proposition contained in my letter of the 15th January last, viz. that from and after the 1st of May 1823, the rate of exchange in repayments to the Commercial Department of sums disbursed in England for the Territorial Department, be governed by the actual rate current between England and India, and that to prevent the confusion of repeated fluctuations, an arrangement be adopted upon a principle similar to that agreed upon for a supply of funds for His Majesty's service, viz. that the rate for each official year should be fixed (in reference to the actual rate) in the month of December by the Court of Directors, subject to the approbation of the Board." The Court remark, however, with much satisfaction, that the Board have recognized the principle, "that the Company in their commercial capacity are justified in considering sums advanced annually from the commercial funds in England, as an amount to be applied in India to commercial purposes, and that the conversion of these sums into the Indian monies should be effected at rates of exchange by which the Commercial branch will not sustain a loss;" and as a just application of that principle is the utmost for which the Court have any desire to contend, they persuade themselves, that although the Board do not concur in the specific proposal which has been submitted to them, yet that an arrangement may be adopted, founded upon the principle in which the Board and the Court are agreed.

It is observed in your letter, that "whatever may be the average of the mercantile rates which have prevailed, the commerce of the Company enjoyed for several years the advantage arising from the difference in its favour of the medium rates adopted by the Board, as compared with those rates, and it would seem scarcely reasonable that an alteration should now be made, because for a time the rates prescribed by the Board have become less favourable." The Court admit, that in some of the years which have elapsed since 1814, the rates prescribed

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scribed by the Board operated beneficially on the Commercial branch; in other of those years, however, the effect was the reverse; such fluctuations were the natural result of a fixed rate of exchange, computed upon the principle of its being the medium between the maximum and the minimum of the actual rates contemplated at the time of fixing it. The practical effect, therefore, of the arrangement prescribed by the Board cannot be fully ascertained by an examination of the accounts of any particular year or years, but can only be correctly known by an average of the accounts of several years, and from the best information which the Court have been enabled to obtain, they are fortified in the conviction expressed in my letter of the 15th of January, "that taking the average since 1814, the Commercial branch has, under the operation of the prescribed rates, sustained a considerable loss."

But even were the fact assumed by the Board correct as respected not only one or more years, but the whole period since 1814, the Court must still be permitted to differ from the Board in their inference, "that it would seem scarcely reasonable that an alteration should now be made, because for a time the rates prescribed by the Board have become unfavourable."

If experience has shown that the prescribed rates have led to incorrect results, the propriety of revising them cannot surely be made to depend upon the effects which an erroneous practice may have had upon either the Territorial or the Commercial branch. Those effects might possibly call for a revision of the accounts retrospectively, but could never justify the continuance of an incorrect system.

But further, if since the system was adopted, circumstances affecting the exchange between England and India have materially varied, it will hardly be contended that because a rate of exchange fixed under other circumstances has had a particular effect at a particular period, no alteration should be made in that rate to adapt it to the altered state of things.

Such an argument would be quite inconsistent with the proceedings of the Board and the Court, in adapting to the present state of the exchange the rates observed in the reimbursement of funds supplied for His Majesty's service in India, and in the remittance of interest on the registered debt.

Suppose that in the discussion regarding the supply of funds for His Majesty's service, when, in consequence of the fall of the exchange, it was proposed by His Majesty's Government that a reduction should take place in the rate of exchange at which bills were drawn in repayment of advances made in India, the Court had objected, (and the objection would have been perfectly consistent with the fact), upon the ground that in one or more of the years since the former arrangement was adopted, the Government had benefited at the expense of the Company, would the objection for an instant have been admitted? But far from urging such an objection, the Court at once felt the propriety of a revision of the arrangement, and consented that the advances should be repaid at a rate to be annually fixed in reference to the current rate.

The Court apprehend that it has escaped the Board's notice, that when the rates in question were prescribed professedly as medium rates, the actual rate had fluctuated between 2 *s.* 9 *d.* and 2 *s.* 3 *d.* the sicca rupee; that the fluctuation for a considerable time past has been between 2 *s.* 1 *d.* and 1 *s.* 9 *d.*; and consequently, that the prescribed rate of 2 *s.* the current rupee, being upwards of 2 *s.* 3 *d.* the sicca rupee, has ceased to be a medium rate. Hence it is clear, that should the Board determine still to preserve the principle of a medium rate, an alteration in the amount of the rate is indispensably necessary.

The Board observe, that it is "by no means clear that the mercantile exchange of the day describes the rate at which the sums in question could be remitted to India. The Court admit that a demand upon the market for means for the remittance of those sums to India would, to some extent, have affected the exchange; but it may be fairly assumed that the actual remittance from year to year through any other channel than the Territorial branch, of funds to the extent of a million and a half sterling, and frequently of a much larger amount, must be effected on terms widely different from the rates of exchange that may exist between England and India."

Upon this observation the Court remark, first, that it relates not to the principle of their proposal, but to the degree in which it should be applied; and secondly, that if the transaction were solely one of commerce, it must be admitted that the augmented demand for remittance would materially affect the market rate; but it has possibly not occurred to the Board that the Territory requires a remittance to England from India to the extent that the Commerce requires a remittance from England to India, and therefore that the effect upon the market would be nearly balanced.

Let it be supposed that the Territorial and Commercial branches were entirely unconnected. In that case the Territorial would remit, through private channels or by a consignment of bullion, the funds required for disbursement in England, and the Commercial branch would adopt the same mode of providing such funds as might be required for commercial purposes in India beyond the proceeds of exports. If the amount remitted by the Territorial branch to England were the same as that remitted by the Commercial branch to India, (and this is practically the effect of the existing arrangement), there would be no variation in the balance between the countries, and consequently the operation would not materially, if at all, affect the market rate of exchange.

The Board further observe, from "the present state of the Company's finances both abroad and at home, it would appear unnecessary at present to enter into the question of the security of their dividends;" but if, as the Court apprehend to be the case, the funds from which the dividend is by law payable are subjected to loss by the observance of an arbitrary

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arbitrary and erroneous rate of exchange, the present capacity of those funds to pay the dividend, notwithstanding such loss, cannot possibly afford any argument why the error should not be corrected, and the proprietors of East India stock possess the full amount of security intended for them by Parliament.

Upon the concluding observation of your letter I am instructed to state, that the Board are under a misapprehension in supposing that the Court consider "..the question of exchange as one comparatively unimportant in reference to the final appropriation of the surplus commercial profits of the Company;" or that they have any wish to depart from strict attention to the separation of accounts prescribed by the Legislature. On the contrary, the object of the Court in this discussion is to impress the Board with the importance of the question of exchange, and to persuade them to admit of the correction of an erroneous system; and in adverting to the final appropriation of the commercial profits of the Company, the Court's intention was merely to show that the correction of that system would not ultimately affect the Territorial branch; or, in the words used in my letter of the 15th of January last, that "the Territorial Department would, in a regular course, derive the benefit which it now derives in the shape of exchange;" and further, that by a correct computation of the rate of exchange, the actual results of the two branches, under the separation which Parliament has directed, would be more accurately ascertained.

After the most deliberate attention which the Court have been enabled to pay to this subject, they are strongly confirmed in the propriety of the alteration which they have proposed in the rate of exchange observed in transactions between the Territorial and Commercial Departments. They trust that the statements now offered will remove the objections urged in your letter to that proposal; and that upon re-consideration the Board will consent to the adoption of it. At the same time, should the Board be of opinion that the Commercial branch may be secured from loss in these transactions in a mode less objectionable to the Board than that which has been suggested, the Court trust that they shall be favoured with a communication explanatory of the Board's sentiments to that effect.

I have, &c.

(signed) *J. Dart*, Secretary.

LETTER from *T. P. Courtenay*, Esq. to *J. Dart*, Esq.; dated India Board, 6 August 1824.

Sir,

I AM directed by the Board of Commissioners for the Affairs of India to acknowledge the receipt of your letter dated 18th March last, relative to the rate of exchange for the conversion of the Indian monies into sterling in the accounts between the Territorial and Commercial Departments, in reply to my letter of 18th February last, which stated that the Board did not discover sufficient ground to induce them to concur in the proposition of the Court.

On reference to former proceedings, it will be seen that this subject has been repeatedly and maturely considered by successive Boards. The attention of the Court was first drawn to the question of exchange between the two departments in the observations upon the proposed plan for the separation of the accounts of the Company during the period of the new arrangement then about to commence, which accompanied my letter of the 24th February 1814. The Court proposed, on the 4th June following, the adoption of the intrinsic value in bullion of the Indian monies in *all* the accounts and statements required by the Act. The decision of the Board was communicated by my letter to Mr. Cobb, dated 30th June 1814, that the rates of exchange should be definitively fixed at 2*s.* the current rupee, 8*s.* the pagoda, and 2*s.* 3*d.* the Bombay rupee; and that they should not be left to be governed by the fluctuations of the times, which decision became part of the amended plan prepared agreeably to the 64th section of the Act.

A further representation on this subject was made by the Court in the letter from Mr. Cobb, dated 16th May 1815; but the Board thought fit to confirm their former decision by my letter to Mr. Cobb, dated 3d August following.

Upon the appointment of a new Board application was again made by the Court, by Mr. Dart's letter of 17th July 1816, for a revision of the Board's determination.

My reply, dated the 15th August 1816, stated that the Board "did not think it expedient or proper to reverse the decision of the late Board."

I am directed by the Board to acquaint you, for the information of the Court, that after the most mature deliberation upon the proposition now made by the Court for adopting rates governed by the mercantile exchange of the day, they are decidedly of opinion that no alteration should take place in the rates of exchange established at the commencement of the present arrangement with the Company, and contained in the amended plan for the separation of their Territorial and Commercial accounts, which accompanied my letter of 30th June 1814.

I am, &c.

(signed) *Thomas P. Courtenay.*

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LETTER from *J. Dart*, Esq. to *T. P. Courtenay*, Esq.; dated East India House, 14 October 1824.

Sir,

IN reference to your letter of the 6th August, stating, in reply to that which by command of the Court of Directors of the East India Company I had the honour to address to you on the 18th March last, that the Board of Commissioners for the Affairs of India are decidedly of opinion that no alteration should take place in the rates of exchange established at the commencement of the present arrangement with the Company, and contained in the amended plan for the separation of their Territorial and Commercial accounts, which was approved by the Board on the 30th June 1814, I am commanded to transmit to you, for the purpose of being laid before the Board, a Minute of the Court, containing a formal Protest, which on the 25th August last they unanimously resolved to record against the decisions passed by the Board on this subject, and to which all the Directors have subscribed their names, with the exception of the Honourable William Fullarton Elphinstone, who has for some time been prevented by severe indisposition from attending the meetings of the Court.

I have, &c.
(signed) *J. Dart*, Secretary.

Mem.—Copy of the Protest of the Court, referred to in the foregoing letter, has been printed in the Appendix to the First Report of the Select Committee of 1830, No. III. p. 98.

Extract LETTER from the Right hon. Lord *Ellenborough* to the Chairman and Deputy Chairman of the East India Company, dated India Board, 13 October 1829.

YOU observe that every depression in the rate of exchange must necessarily augment the cost to the Company in realizing in England the sum expended on the Territorial account. Undoubtedly it would have that effect if the remittances of the Company were made in bills; but those remittances being made in goods, they are not directly affected by the rate of exchange, although that rate will probably on an average of years so far correspond with the profit to be realized by remittances as to mark in some measure by its variations the changes which may occur in the amount of that profit.

Until the year 1818–19 the remittance made by the Company in goods was more favourable than that made by means of bills; and in three out of the 10 years since 1819–20 it has likewise been more favourable Taking the average of the whole period, the articles through which the remittance has principally been effected, namely, raw silk and indigo, have realised a rate exceeding that realised by bills.

Until 1819–20 the rupee remitted directly from India in goods produced more to the Commercial branch than had been advanced by it for the Territorial branch, according to the rate of exchange between the two branches of your accounts fixed by the Board in 1813–14. And here I must observe, that in speaking of loss or profit on remittance from India, you always speak as if the whole of that remittance were made directly in goods from that country, throwing out of consideration the sums, now, indeed, small in amount, which are at a rate of exchange fixed every year, repaid to the Company by the King's Government in England for advances made for the King's service in India, and further neglecting to advert to the circumstance that a very large portion of that remittance, calculated by you at one million a year, is made through China, and comes to this country with all the large and certain profit secured to the Company by the monopoly of the China trade. If at the commencement of the present Charter, two crore and 40 lacs of rupees would produce 3,000,000 *l.*, the exchange fixed by the Board must at that time have been extremely favourable to the Commercial branch[*]; and while bullion can be remitted by the Company at a charge of five per cent, and by individuals at a charge of eight per cent.[†], and while a remittance in bullion at the latter rate is less favourable than a remittance in bills, I cannot allow that it could be fairly assumed in argument, that a disbursement in India of three crores and a half of rupees is now required to effect a remittance of 3,000,000 *l.*, even were it necessary, as it is not, to make the whole remittance directly from India.

Extract LETTER from the Chairman and Deputy Chairman of the East India Company to the Right hon. Lord *Ellenborough*; dated East India House, 12 November 1829.

THE Court cannot close this letter without remarking upon the statements and observations which your Lordship has incidentally made respecting the effect of the rates of exchange prescribed by the Board as a part of the plan for the separation of the Territorial and Commercial branches of the Company's affairs, and against which the Court have frequently and earnestly remonstrated.

The object of Parliament in directing the separation was, that the financial results of the Territory and the Trade might be distinctly and accurately exhibited, but this object is altogether defeated by the use of the arbitrary and erroneous rates of exchange.

Advances are made for the use of the Territory out of the Commercial funds in England, which advances are by law repayable in India, to be there used by the Commercial branch as the Court may direct; but by the observance of the Board's rates a portion only of the sums

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[*] Profit in India on a payment of three millions, 18,62,068 rupees.

[†] A remittance of 3½ crores, at a charge of 8 per cent, would produce 3,295,938 *l.*

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sums advanced is repaid. An example shall be given which will show to your Lordship how the system works.

The Company pay annually to the King's Government 60,000*l.* for half-pay and pensions of His Majesty's forces serving in India, which sum is by law chargeable on the Territorial revenues.

The said sum of 60,000*l.* is paid in the first instance out of the Company's Commercial funds in London, and the Indian Territory repays it with the sum of 5,17,241 sicca rupees, that being the amount in the currency of India, at the rate prescribed by the Board, of 2*s.* the current rupee, calculated at 16 per cent. less than the sicca rupee. The sum of 5,17,241 sicca rupees if remitted to England would produce, at the rate of 1*s.* 9.07*d.* per rupee, (that being the average of the aggregate of the Company's remittances from India, whether by goods, bullion or government bills, in the last three years,) 45,409*l.*, thereby occasioning a positive loss to the Commercial funds upon this transaction of 14,590*l.* Hence it is clear, that where the law has provided for the charge upon the Territory of 60,000*l.* per annum, the Territory pays no more than 45,409*l.*, and that the Commercial branch is made to pay the difference.

We earnestly invite your Lordship's attention to this part of the subject, with the view to the correction of a system so opposed to sound principle and to the spirit of Parliamentary enactments. It matters not, in the Court's judgment, whether the practice has at particular periods been favourable to the Territorial or to the Commercial branch: the rates have been, and are untrue, either as medium or as actual rates; and therefore the Court submit, that it is due to both branches of the Company's affairs, and to Parliament, that the error should be corrected and the accounts readjusted upon sound principles for the whole period since the separation took place.

Extract LETTER from the Right hon. Lord *Ellenborough* to the Chairman and Deputy Chairman of the East India Company; dated India Board, 8 January 1830.

I HAVE the honour to acknowledge the receipt of your letter of the 12th November last, in which you advert to the fixed rate of exchange observed in the accounts between the Territorial and Commercial branches of the Company's affairs, and propose that what you consider the error in that rate of exchange should be corrected, and the accounts readjusted upon sound principles for the whole period since the separation between them took place.

Before I advert to the proposition with which your letter concludes, I must notice the incorrectness of the example adduced by you to show the working of the system you desire to change.

You suppose the sum of 60,000*l.* paid from Commercial funds in England on the Territorial account, to be repaid in India with 5,17,241 sicca rupees, at the fixed exchange of 2*s.* the current rupee, and these rupees to produce when remitted to England no more than 45,409*l.*, thereby occasioning a positive loss to the Commercial funds upon this transaction of 14,591*l.*; but I am again obliged to call to your recollection, that in calculating the out-turn of the rupee remitted from India, you still overlook the fact, that about two-fifths of your remittances from India have been made through China, with all the profit secured to the Company by the monopoly of that trade.

Three-fifths of the 5,17,241 rupees which are by the supposition received in India would, according to your calculation, founded upon the average aggregate remittance direct from India during the last three years, produce only 27,246*l.*, but the remaining two-fifths remitted through China would, at the average rate at which bills have been drawn from Canton upon the several Indian governments during the same period, produce 35,574*l.*, and these sums would together make 62,820*l.*, thereby occasioning a positive gain to the Commercial funds by this transaction of 2,820*l.*

In July 1823 the Court proposed that after the 1st May in that year a new rate of exchange should be adopted between the Territorial and Commercial Departments. You now go further, and propose that the accounts between the two departments should be readjusted on "sound principles" from 1814; but even were the Board disposed to consider such an arrangement, which would commence by unsettling the accounts for more than 15 years, there would surely be not a little difficulty in determining what were the "sound principles" upon which they ought to be readjusted.

In 1814 it was the opinion of the Court, that the sound principle was to be found in the conversion of the currencies of India and of England into each other, according to their intrinsic value, at the price of the London Mint.

In 1823 the Court no longer contended for that principle, but discovered an "irresistible inference" that the sums advanced in England ought to be repaid in India at the rate at which they could have been remitted; yet at the same time seeing the "confusion of repeated fluctuations" to which such an arrangement would lead, they suggested, as a corrective, that the rate of exchange for each official year should be fixed in the month of December.

The established rate of exchange exhibits the revenues and charges of India as they have been represented to Parliament for 41 years; and it is not at the moment when the whole state of your affairs is coming under the consideration of the Legislature, and within a few years of the expiration of the Charter, that I should consider myself justified in departing from the principle adhered to by all my predecessors; unless you should be able to show, that under the present circumstances of your trade the practical working of the existing system produces effects to which it has not led at former periods, and which are not in accordance with the clear intention of the Legislature.

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Extract LETTER from the Chairman and Deputy Chairman of the East India Company, to the Right hon. Lord *Ellenborough*; dated 11 February 1830.

WE have had the honour to receive and to lay before the Court of Directors of the East India Company your Lordship's letter of the 8th ultimo.

Upon the subject of the rates of exchange, which the Board directed to be observed "as part of the plan for the separation of the Territorial and Commercial branches of the Company's affairs," your Lordship is pleased to express a disposition to revise these rates, if it can be shown that "the practical working of the existing system produces effects to which it has not led at former periods," and which are not in accordance with the clear intentions of the Legislature.

The Court beg leave to observe, that if the rates in question had been computed upon any principle which the Court could have considered sound and accurate, they most assuredly would not at any time have remonstrated against the use of them, whatever might have been the financial exigency of the Commercial branch.

In urging so repeatedly an alteration of the rates, the Court have been mainly influenced by the conviction which they still feel, that so long as the rates now in use continue to be observed, the Act of the Legislature, which requires the Court to place before Parliament the real situation of the Company's affairs in the separate departments of Territory and Trade, must be defeated.

The necessity for a revision of this subject has of late years indeed become the more imperative, in consequence of the serious and progressive reduction of the net proceeds of the Company's sales, arising out of the general depreciation of every kind of produce.

In the first five years of the present system of accounts, there remained, after paying all charges, including the dividend to the proprietors, an average commercial surplus of 777,441 *l.* per annum. In the two succeeding periods of five years, the averages of the surplus were 409,090 *l.* and 269,447 *l.* respectively; and in the last year of the latter period the surplus was no more than 62,895 *l.*

Such results are, however, arrived at after using the rates prescribed by the Board, and as those rates far exceed the mercantile exchange, the apparent surplus is much less than it has usually been. Your Lordship is aware that the Court are advised by their late standing Counsel, that they are not legally required to observe the Board's rates in their accounts sales; but that such accounts may be made up at the mercantile exchange. The effect of this alteration will be, that the apparent will correspond with the real amount of sale proceeds; and which, in that case, there can be little doubt will still leave a considerable surplus after satisfying all commercial obligations.

The Court are fully aware that the observance of different rates in the accounts between the Territory and Commerce, and in the accounts sales, will cause a discrepance which it would be very desirable to avoid; and the Court trust, that in the statement which they have now made of the falling off of the Company's commercial profits, and of the necessity of observing, in the computation of those profits, correct rates of exchange, instead of those prescribed by the Board, your Lordship will see ground for allowing such an alteration as will do justice to the Commercial branch, by securing it from loss in its transactions as agent for the Territorial branch.

The Court cannot admit the charge of inconsistency implied in your Lordship's letter. True it is that their proposal in 1814 had reference to the *bullion* value of the coins, and that of 1823 to their *exchangeable* value; but the former proposal contemplated a *permanent* rate, whilst the object of the latter was a rate to be *annually* settled; besides which, your Lordship will perceive, on referring to the correspondence, that the Court maintained their first proposal until it received the Board's final rejection; and that the second proposal was subsequent on the Board's own proceedings, in sanctioning an alteration in the old rates of exchange as applicable to His Majesty's Government, in their accounts with the Company, after they had themselves assigned the observance of the old rates in those accounts as one of the grounds for rejecting the Court's first proposal.

Neither do the Court partake of the apprehension which your Lordship expresses, that there would be difficulty in determining upon a sound principle for the adjustment of this question; and they think that by referring to the last plan for the supply of funds for the King's service in India, adopted in communication with the Board, your Lordship will discover an apt precedent in the words used by the Lords of His Majesty's Treasury as the ground of the alteration then made, viz. "That the public may derive the full benefit of the actual rate of exchange."

The Court cannot but hope that your Lordship will settle the present question, by extending that principle to the transactions between the Territorial and Commercial branches of the Company's affairs.

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Charge of Interest on Balance due from Territorial to Commercial Branch.

CORRESPONDENCE, &c. relative to the CHARGE of INTEREST on the BALANCE due from the TERRITORIAL to the COMMERCIAL BRANCH of the EAST INDIA COMPANY'S AFFAIRS.

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CORRESPONDENCE, &c.

Extract REPORT of a Joint Committee of Treasury and Accounts of the Court of Directors of the East India Company; dated 23d January 1818.

TWO articles are introduced in these accounts which the Committee deem necessary to discuss at some length. The first is, the charge of interest on the balance due from the Territorial branch of the Company's affairs to the Commercial branch.

The Act of the 53d directed that the transactions respectively of the Territory and Commerce should thereafter be kept distinct; and by the 56th section, it was provided that a sum equal to the payments from the Commercial funds at home on account of Territorial charges should be annually applied in India to investment, or remittance to England.

The balance of payments at the close of the year 1814–15, after giving credit to India for the net advances to the Commercial department, was 711,560 *l.* against the Territory; and at the close of the year 1815–16 the balance was increased to 775,721 *l.* Indian interest, at the rate of 6 per cent., has been charged and added to the Commercial profit. This charge against the Territory for interest on the balance the Committee deem to be correct; and as the balance is a debt repayable in India, the Committee think it proper also that the Indian rate of interest be charged.

Extract LETTER from *Thomas Peregrine Courtenay*, Esq. to *James Cobb*, Esq.; dated 17th February 1818.

Charge of Interest on Balance due from Territorial to Commercial Branch.

2d. THE interest on the balance due from the Territorial branch at the close of the years 1814-15 and 1815-16, not invested for consignment to England, conformably to the provisions of the Act of the 53 Geo. 3. The principle of the charge has not yet been submitted to the Board. The Board desire that an account may be forthwith prepared, exhibiting in detail the manner in which the alleged balance in each year was produced, and the grounds upon which interest thereon is proposed to be charged by the Commercial to the Territorial department.

Extract LETTER from *Joseph Dart*, Esq. to *Thomas P. Courtenay*, Esq.; dated 12th August 1818.

Vide Appendix 5 to Appendix 19.

THE accounts exhibiting in detail the manner in which the balance due from the Territorial branch is produced, are herewith transmitted (No. 1.) The grounds upon which interest is proposed to be charged by the Commercial to the Territorial department are chiefly as follows:

The Act of the 53d directed a separation of the accounts of the East India Company into the two branches of Territory and Commerce. An exposition of this Act was transmitted to India in a despatch from the Public department, dated 6th September 1813.

The 18th paragraph of this letter states, that "we (the Court) cannot more distinctly explain our views of the sections of the Act which have now been brought under notice, (namely, the 55th and 56th sections), than by observing, that although the management of the whole, as one concern, remains with us, it is requisite that the Political branch should be considered as an affair of Government, the Commercial as that of a mercantile transaction, and by debiting and crediting in account the transactions between them in advances and supplies as if they were absolutely distinct and separate concerns; so that accounts of receipt, expenditure and balance may be duly rendered by each respectively in the way required by Parliament."

It will be observed, that in this despatch the Commercial branch of the Company's affairs is directed to be considered in the light of a mercantile transaction. The Court apprehend that the charge for interest on any balance resulting from such transaction is in strict conformity with the mercantile principle. The Board itself has, in fact, recognised the application of this principle in the approbation of certain paragraphs contained in a Commercial despatch to Bombay, under date the 9th April 1817.

In that despatch the Bombay government was instructed as to the mode of stating the accounts respectively between the Territorial and the Commercial departments; the 7th paragraph of which is as follows:

"We also desire that the charge for interest (interest contained in invoices from Europe) be omitted, for although in the adjustment of payments between the Commercial and Political branches, the charge for interest will justly attach on the balance of those payments, yet this charge must be founded on a general balance of the disbursements respectively made at all the presidencies of India as well as from our home treasury."

The Court are of opinion also, that the charge for interest, and the rate of that interest, may be upheld by another consideration.

By the 56th section of the 53d it is provided, that a sum equal to the payments from the Commercial funds at home, on account of Territorial charges, should be annually applied in India to investment or remittance to England.

In the transactions of the years 1814-15 and 1815-16, the Territory has not fulfilled these directions; a large balance is due to the Commerce, and to the extent of that balance has the Territorial branch been saved the necessity of borrowing money in India.

It must also be recollected that the competency of the Indian governments to repay the advances made from the Commercial branch has been, and may again be, materially circumscribed by the disbursements of those governments on account of His Majesty's service. These disbursements carry interest, for which interest the Territory obtains credit; and if the balance due to the Commercial branch did not bear interest, that branch would suffer at a time when funds of a sufficient magnitude to liquidate its demands on the Territory were running at an Indian interest on the public account.

Extract PAPER of OBSERVATIONS which accompanied Mr. *Courtenay's* Letter to Mr. *Dart*, dated 30th April 1823.

ACCOUNT No. 1, contains another item which the Board cannot admit without question; this is the charge for "interest on the balance of the account current between the Territorial and Commercial branches." In carrying into execution the 64th section of the Act of 1813, the Board have not, as yet, admitted a charge of this nature; but whatever may be ultimately arranged respecting it, the charge is obviously inadmissible in its present form, among *payments actually made*, and itself subject with them to the charge for interest, so that interest upon interest is claimed.

The rate at which interest is charged, being the Indian rate upon advances made in England, is equally objectionable.

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Extract LETTER from *Joseph Dart*, Esq. to *Thomas P. Courtenay*, Esq.; dated East India House, 18th September 1823.

Objections of the Board:	*Observations of the Court in reply thereto:*
THE Board object to the charge for interest on the balance of the account current between the Territorial and Commercial branches, as not yet admitted in carrying into execution the 64th section of the Act of 1813, obviously inadmissible in its present form, among *payments actually made*, and subject with them to the charge of interest, so that interest upon interest is claimed. The Indian rate upon advances made in England is equally objectionable.	IN a letter addressed to the Board by order of the Court, and dated the 12th August 1818, the question of interest upon the balance due from the Territory to the Commerce, and the rate of such interest, was very fully discussed; and as, during a period of five years, no refutation of the argument used in that letter has been urged, the court concluded that the Board admitted their validity: to that letter the Court beg leave to refer the Board on the present occasion. With respect to the Board's objection that this charge is inadmissible among *payments actually made*, the Court reply, that the mode of stating the account is in strict conformity with the mercantile usage; for as, by the 56th section of the Act of the 53d, the account of Territorial charges must be taken to be adjusted annually; and moreover, as it has not been denied that interest is fairly chargeable upon the balance of the account, if this interest is not discharged when due, it becomes to all intents and purposes a further loan, and necessarily augments the principal of the debt.

LETTER from *Thomas Peregrine Courtenay*, Esq. to *Joseph Dart*, Esq.; dated India Board, 15th March 1824.

Sir,

According to the intimation contained in the observations which accompanied my letter of 1st December last, I am directed by the Commissioners for the Affairs of India to reply to that part of your letter of the 12th August 1818 which relates to the charge of interest on the balance due by the Territorial to the Commercial branch of the affairs of the East India Company.

Although, according to the letter of the Act of the 53d of the late King, c. 155, no provision is made for the liquidation by the Territory in subsequent years of any deficiency in the annual repayment of Territorial charges defrayed in England, the Board, in reference to the spirit of the Act, have no hesitation in admitting the claim of the Commercial branch to the eventual repayment of such charges, and have accordingly sanctioned observations to that effect in the Court's despatches to their Indian governments.

On similar grounds the Board will not object to the charge of interest due, either to the Commerce or to the Territory, provided that it is calculated on such principles, and at such rate, as they can approve.

The rate adopted by the Court is the Indian rate of 6 per cent., but the Board conceive that, in reference to advances made in this country, the English rate of interest is the only one applicable to the case, and that which accords with the mercantile principle contended for by the Court. If the Company have been put to any expense for the provision of the necessary funds, that expense must have been incurred in England, and cannot have been affected by any saving that may be supposed to accrue to the finances in India, as argued in your letter; neither would it be equitable that the Territory should be placed in a more unfavourable situation than if that branch had actually borrowed money in this country for the liquidation of demands here chargeable upon it.

A question will next arise as to the rate to be adopted as the English rate. Taking into consideration the terms upon which money has been raised in the market for several years past, the Board are of opinion that the maximum rate of 5 per cent. could not be admitted, but they would not object to acquiesce in the rate of interest which has been allowed by the Company at the corresponding periods upon their bond debt in England.

They cannot, however, admit the principle adopted by the Court, whereby compound interest is charged; compound interest was not allowed to the Company in the account with His Majesty's Government, neither would it be admissible in private mercantile transactions.

The Board conceive, therefore, that simple interest should be calculated in a separate account, in the manner adopted with regard to the account with Government, as contained in the Appendix to the Reports of the Committees of the House of Commons in 1805 and 1808.

In the observations which accompanied my letter of 30th April last, as well as in my letter of 23d April and 7th May last, relative to the Territorial finance draft to Bengal, No. 232, an objection was made to the admission of such a charge as that now under discussion among *payments actually made* on account of the Territory; and the Board continue to be of opinion, that whenever the charge is introduced, either in the Company's

accounts,

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accounts, or in despatches to the Indian governments, it should be confined to the general account between the Territorial and Commercial branches. The Board's objection will thus be obviated, and the principle contended for by the Court effectually preserved.

I have, &c.
(signed) *Tho. Per. Courtenay.*

LETTER from *Joseph Dart*, Esq. to *Thomas Peregrine Courtenay*, Esq.; dated East India House, 25th March 1824.

Sir,

I AM commanded to acknowledge your letter of the 15th instant, containing the Board's observations on the charge of interest on the balance due by the Territorial to the Commercial branch of the affairs of the East India Company.

Previously, however, to observing upon the principal object of your letter, the Court deem it proper to advert to that part of it which incidentally alludes to the absence of a provision in the Act of the 53d of His late Majesty for liquidation by the Territory, in subsequent years, of any deficiency in the annual repayment of Territorial charges defrayed in England.

It appears to the Court, from the preamble of the 56th section of that Act, that the main object of that section was to protect the Commercial funds of the Company from embarrassment; and, in view to that object, the direction for annual repayment of Territorial charges is plain and positive. If, therefore, from any cause, one possibly of great accommodation to the Territory, the annual payment has not been fully made, the Court conceive that the liquidation of the arrear cannot become matter of doubt, without frustrating the palpable intention of the Act.

With respect to the main subject of your letter, as the Board sanction the charge for interest on the balance of the account between the Territory and the Commerce, it is unnecessary to advert to that point. But the rate of interest, and the mode of calculation, introduced into the accounts transmitted by the Court, are objected to. The Court, therefore, will shortly state the reasons which influenced them in adopting the mode of calculating the interest comprehended in those accounts

It appeared to the Court, that as, by the 56th section of the Act, the repayment of Territorial charges was to be made *annually in India*; if for the advantage of the Territory the demand was forborne, the Commercial branch should be regarded as a lender of so much capital in India, and became entitled to the ordinary remuneration for its use. The finances of India, on various occasions since 1814, have derived considerable advantage from the use of this Commercial fund. In the absence of that fund the Indian governments would at times have been constrained to borrow to a much larger extent, and at a higher rate of interest than has been charged in the accounts with the Commerce. In the year 1818, indeed, when a considerable sum was due to the Commerce, the Indian government raised money for the public service, paying an interest, in effect, of more than 13 per cent. for the first year.

Nor has the allowance of six per cent. interest been an adequate recompence to the Commerce. In more than one instance have the advantages for investment been suspended at a time when Indian imports met a ready and profitable sale in England.

In 1815-16, also, the Court were constrained to supply the Canton Treasury with bullion from England, at high prices, and consequent great sacrifice, when a large debt was owing by the Territory to the Commerce.

The Board observe, that it would not be equitable to place the Territory in a more unfavourable situation than if that branch had borrowed money in England. This alternative, however, could not have been adopted, without a special legal provision; and the Court's arguments are grounded on the law as it at present exists.

With respect to compound interest, the Court, in their letter of the 18th September last, have in effect contended, that upon the adjustment of an account in which, amongst other things, interest is charged, if the balance be not liquidated, the interest contained in that balance will form a portion of a new debt, and thus constitute capital on which interest will be chargeable on a subsequent adjustment. This practice is constantly admitted in private mercantile transactions in this country, nor is it opposed to the practice of India itself, as will appear by reference to a Bengal Regulation of 1793, (No. XV. s. 7,) in which compound interest is distinctly recognised.

The Board have adduced the example of the Government accounts as adverse to the principle of compound interest; alleging, that in their view, simple interest should be charged in the manner adopted with regard to the account with Government, as contained in the Appendix to the Reports of the Committee of the House of Commons in 1805 and 1808. But it cannot have escaped the Board's recollection, that upon the final adjustment of the Government account in 1822, it was contended, on the part of the Crown, with the view to abate the Company's claim, about 450,000*l.*, that a balance should be struck as on the 1st January 1812; by which operation the higher rate of Indian interest would be saved to the Public, and with which they had been charged in the account submitted by the Company's officers, such account having been formed upon the principle recognised in 1805 and 1808. It is quite obvious, therefore, that the balance of the Government account, thus ascertained, to the 1st January 1812, would carry interest to the period of the final adjustment; and as far as interest constituted a part of that balance, compound interest became a necessary consequence.

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Many instances, also, in the Company's transactions, may be enumerated, in which a compound interest has been allowed. It may be merely requisite to advert to the Company's separate fund, as recognised in 1793, and the more recent recognition in the calculations of the Carnatic fund. The Court have thus thought it right to state the grounds and arguments by which, in their opinion, the introduction of an Indian rate of interest into the accounts between the Territory and the Commerce may be justified; and although the Court think the Board's arguments for a different principle do not successfully combat the Court's views, they yet do not hesitate to acknowledge that it is a point on which a difference of opinion may very fairly be entertained. Considering therefore that the Legislature, in directing a separation of accounts, still preserved a community of interest between the two branches of the Company's affairs, and, moreover, being desirous that this long protracted discussion should be brought to a termination, the Court will accede to the principle of adjustment proposed by the Board in your letter of the 15th instant, as far as regards the rate of interest; viz. that interest be charged upon the annual balance due from the Territorial to the Commercial branch, at the rate payable upon the Company's bond debt in England, at the several annual periods since 30 April 1814, when the balance shall be struck; but with respect to its compound operation, the Court must still contend, that unless the annual repayments by the Territory to the Commerce shall in the first instance be applied to discharge the interest annually accruing on the account, such interest shall be held to augment the principal of the debt, to carry interest upon the subsequent adjustment.

I have, &c.
(signed) *J. Dart.*

LETTER from *T. P. Courtenay*, Esq. to *Joseph Dart*, Esq.; dated India Board, 17th April 1824.

Sir,

I AM directed by the Commissioners for the Affairs of India to acknowledge the receipt of your letter, dated 25th ultimo, in reply to my letter of 15th ultimo, which stated the principles on which the Board thought it right to admit the charge of interest on the amount due from the Territorial to the Commercial branch of the affairs of the East India Company.

The Board cannot concur in the reasoning of the Court in favour of the Indian rate of interest, and the charge of compound interest; and in reference to the latter, conceive that the instances adduced of that mode of charge do not bear upon the case in question. In respect to the rate, they are relieved from the necessity of further discussion by the concession made by the Court at the close of your letter.

It is now understood that the rate of interest payable on the Company's bonds in England, at the close of each official year, will be the rate applied to the account between the Territorial and Commercial branches. But, in respect to compound interest, the alternative proposed by the Court would subject the Territorial branch to an equal amount of charge, in a different form; and the Board continue to be of opinion, that the interest on the account for past years should be calculated separately, upon the principle adopted in the account with His Majesty's Government; they are also of opinion, that in future the accounts may be adjusted soon after the expiration of the year in which the advances and repayments are respectively made.

According to the principle above referred to, interest for the past should be calculated from the middle of each year, which the Board are inclined to think, as the above advances are made from time to time through the whole year, would be the more correct mode of calculation.

The Board are further of opinion, that no interest should be allowed upon sums due from the Territory to the Commerce; repayment of which, though the Territorial funds are sufficient to make it, is delayed by the want of a Commercial demand for it. If cash, properly belonging to the Commercial branch, lies idle in the Treasury at Calcutta, the Commerce and not the Territory ought to sustain the loss.

With these qualifications, the Board are ready to concur in the Court's propositions.

I am, &c.
(signed) *T. P. Courtenay.*

LETTER from *J. Dart*, Esq. to *T. P. Courtenay*, Esq.; dated East India House, 17th June 1824.

Sir,

YOUR letter, dated 17th April last, conveying the Board's further observations upon the proposed charge of interest on the amount due from the Territorial to the Commercial branch of the affairs of the East India Company has been laid before the Court of Directors.

The Court see, with regret, that the arguments contained in my letter of 25th March last, and in those previously addressed to the Board upon the same subject, have failed in obtaining the Board's concurrence in the mode of charging the interest on the balance of the account current between the Territory and the Commerce.

It has not been denied, that by the 56th section of the Act of the 53d of the late King, the adjustment of the advances was to be an annual adjustment; by the 18th paragraph of the

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the Court's circular letter to India of the 6th September 1813, (an alteration introduced by the Board) the future operation of the two branches were directed to be viewed, the Territorial branch as an affair of Government, the Commercial branch as a mercantile transaction.

The advances, therefore, from the Commerce to the Territory, are to be annually adjusted, and to be treated as a mercantile transaction; and the Court must repeat their conviction, that the proposed introduction of compound interest in the accounts between the Territory and the Commerce is strictly conformable to mercantile usage in England, under the circumstances in which the account is directed to be adjusted.

They think that they have also proved that this principle of adjusting accounts is not irreconcilable with Indian practice, and has been adopted in several cases.

In the instance adduced by the Board as an example of a contrary practice (the adjustment of the Government account) it appears that the mode of settlement, as contended for by the Government itself, was made upon grounds which distinctly recognised the principle of a compound calculation of interest.

The Court must further observe, that in all cases in which the Commercial branch may be compelled to increase, or has been prevented from reducing, its debts at interest, in England, through the failure of the Territory in making the necessary repayments, the mode of adjustment contended for by the Board would be obviously inequitable.

The interest on the money borrowed in such cases, on the Territorial account, must be periodically provided for out of Commercial funds, whilst the return, on the principle assumed by the Board, is to take place at no certain or definite period.

The Court, therefore, under all these circumstances, cannot abandon their opinion as to the mode of stating the accounts between the two branches in respect to interest, as contended for in their several letters to the Board of 18 September 1823, and 25 March 1824.

Adverting to the period of the year from which interest shall be held to commence, the Court see no objection to the adoption of the Board's suggestion, that it be calculated from the middle of each year.

With regard to the concluding paragraph of your letter, which states "that no interest should be allowed upon sums due from the Territory to the Commerce, repayment of which, though the Territorial funds are sufficient to make it, is delayed by the want of a Commercial demand for it. If cash, properly belonging to the Commercial branch, is idle in the Treasury at Calcutta, the Commerce and not the Territory ought to sustain the loss," the Court must observe, that considering that the Commerce is annually called upon to make advances for the Territory, without reference to the competency of employing the amount of such advances when repaid in Commercial investment, the equity of causing an accumulation of Commercial capital to remain unproductive is not apparent to the Court. The question, however, cannot have any practical operation on the occurrences of past years. The Territory, as has been observed in my letter of 25th March last, has on many occasions withheld the issue of funds to the Commercial branch, when profitable sales might have been made in Europe; nor has the Territory, it is apprehended, ever yet been, nor is it at the present moment, in a state entirely to liquidate the balance due to the Commerce, without creating fresh Territorial debt in India. The demands of Commerce, under the existing difficulties of making remittances, are not likely to effect any material reduction of this balance; if, therefore, the Territory hereafter shall be in possession of funds which may be made applicable to Commercial demands beyond the amount required by the Commercial branch, and if the Board shall still maintain the opinion stated in your letter, the balance ought to be placed at the disposal of the Company's commercial servants in India, so as to afford the opportunity of its being employed in any manner that may guard the Commerce from the loss arising by so much of its capital remaining unproductive.

I have, &c.
(signed) *J. Dart.*

LETTER from *T. P. Courtenay*, Esq. to *Joseph Dart*, Esq.; dated India Board, 30th November 1824.

Sir,

IN reference to the correspondence which has passed between the Board and the Court of Directors, in respect to the charge of interest on the amount due from the Territorial to the Commercial branch of the concerns of the East India Company, I am directed by the Commissioners for the Affairs of India to transmit, for the information of the Court, copy of a Case, with the joint opinion of His Majesty's Attorney and Solicitor Generals, relating to the subject.

I am, &c.
(signed) *T. P. Courtenay.*

(Enclosure.)

CASE.

PLEASE to refer to stat. 53 Geo. 3, c. 155, sections 1, 55 and 56, and also s. 64.

A plan for the separation of the Political, or Territorial, from the Commercial accounts of the Company, was adopted and acted upon soon after the passing of the Act, in conformity with the 64th sect., *vide* printed paper left herewith.

See Appx. No. 1.

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The Company have from year to year made certain payments from their Commercial funds at home on account of Territorial charges, as contemplated in the 56th sect., which charges consist of the following heads:

Pay, &c. to officers of the Company's forces on furlough or retirement.

Passage of military to India.

Political freight and demorage, or charge of freight, &c., incurred on account of the Territories.

Interest and sinking fund on loan from the Public in 1812 (by Act 52 Geo. 3, c. 135).

Political charges general, or charge of the Company's home establishments, &c. incurred on account of the Territories.

Expenses on account of St. Helena and other Settlements.

Stores exported for Territorial purposes.

Payments on account of King's troops serving in India.

Bills of exchange for payment of interest of India debt, &c. &c.

Orders have been addressed by the Court of Directors to their governments in India from year to year, to issue certain sums from the revenues of India, in repayment of the above advances, for investment or remittance, according to the directions of the 56th sect.; but it has occurred in some years, from the existence of war in India, or other causes occasioning urgent demands upon the resources of the governments there, in others from the want of sufficient orders as to the amount or mode of investment or remittance, that the sum paid from the Commercial funds at home for Territorial charges has not been fully issued, as directed by the Act.

The deficiency in the repayment of Commercial funds by the Territorial department has been carried forward from year to year, and a considerable balance is consequently exhibited in the Company's accounts as due to the Commercial branch of their affairs. For the discharge of this deficiency or balance, provision is not made in express terms by the Act, but, without its liquidation, the financial arrangements enacted by the Act will be materially impeded. Payment of this balance from the Territorial revenues is now claimed by the Company, together with interest on the accumulated balance arising from year to year.

Doubts have arisen whether, under the 56th section, the balance above described can be legally charged upon the Indian revenues of following years, and whether, if it is so chargeable, it is competent to the Court of Directors to order, or the Board to sanction, the payment of interest thereon.

Your opinion is requested,

1st. Whether the deficiency of issues from the Territorial revenues in one or more years, in repayment of Territorial charges defrayed from Commercial funds at home, can be legally discharged out of the revenues of following years?—And if it can be so discharged,

2d. Whether interest thereon, howsoever it may be calculated, can be paid from the Indian revenues, consistently with the provisions of the Act of the 53d Geo. 3, c. 155, especially the 56th section?

1st. We are of opinion that the deficiency of the sums issued from the Territorial revenues, in former years, for repaying the Territorial charges defrayed from the Commercial funds, may be made good out of the Territorial revenues of subsequent years.

2d. We think that interest cannot be paid upon such deficiency.

(signed) *J. S. Copley.*
Serjeant's-Inn, 24 Nov. 1824. *Charles Wetherell.*

LETTER from *Joseph Dart*, Esq. to *T. P. Courtenay*, Esq.; dated East India House, 7 July 1825.

Sir,

I HAVE received the commands of the Court of Directors of the East India Company to acknowledge the receipt of your letter, dated the 30th of November last, transmitting, by direction of the Board of Commissioners for the Affairs of India, copy of a Case, with the joint opinion of His Majesty's Attorney and Solicitor Generals, upon some of the questions which have arisen in the course of the correspondence which has passed between the Board and the Court, relative to the charge of interest in accounts between the Territorial and Commercial branches of the Company's concerns.

The Court direct me to observe, that they perceive with satisfaction that upon the first point submitted to His Majesty's law officers, the opinion delivered is in accordance with the view of the subject previously taken by the Court, and with the practice which has been observed in framing the accounts between Territory and Commerce.

With reference to the terms in which the opinion of His Majesty's Attorney and Solicitor Generals is expressed upon the second point submitted to them, the Court have thought it right to direct that a Case should be prepared for the opinion of the Company's standing counsel. Copy of this Case, and of the opinion of Mr. Serjeant Bosanquet thereon, I am directed to transmit to you for the information of the Board of Commissioners for the Affairs of India.

I have, &c.
(signed) *J. Dart*, Secretary.

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(Enclosure.)

OPINION of Mr. Serjeant *Bosanquet*, on the legality of charging Interest on the Balance due from Territory to Commerce; dated 20 June 1825.

AFTER attentively considering this case, the correspondence therein referred to, and the answer of the Attorney and Solicitor Generals to the questions submitted to them, I am humbly of opinion, that a charge of interest upon the account from time to time becoming due from the Territorial to the Commercial branch of the Company's affairs, on account of sums paid out of Commercial funds for Territorial purposes, may lawfully be admitted in the statement directed to be made by the 64th sect. 53 Geo. 3, c. 155, if such a charge shall appear to the Court of Directors and the Board of Commissioners to be fair and just. The manifest object of distinguishing the Territorial and Commercial branches from each other in the accounts, was to ascertain and exhibit the relative situations of the Company's government and its trading concerns, whenever it should be found necessary to treat them as separate interests; the possibility of their actual separation at a future period being necessarily contemplated by the Government and the Company when the renewal of the Charter was under discussion. With this view, it was very correctly stated, in a letter of the Court shortly after the passing of the Act of 53 Geo. 3, viz. on the 6th of September 1813, that the Political branch was to be considered as an affair of Government, and the Commercial as that of a mercantile transaction; and again, in 1817, it was stated, in a letter to Bombay, that in the adjustment of payments between the Commercial and Political branches, a charge for interest will justly attach on the balance of these payments. It must often be convenient to the Company's government that the full amount of advances out of Commercial funds, on account of Territorial charges, should not be immediately repaid by advances in India, since the exigencies of the State may require all the funds which the government can command, and it may be more advisable to suffer the amount due to the Commercial branch to remain as a debt, at a reasonable interest, than to raise money by loan for the purpose of its discharge. But unless a charge of interest can be admitted in stating the accounts, the duty imposed upon the Court of Directors to protect the interests of the proprietors can compel them to insist upon the regular annual discharge of all sums advanced upon the Territorial account, or to narrow the advances upon that account beyond what the general interests of the Company, taking Territorial and Commercial together, may require. In the statement of account between the King's Government and the Company, interest has been allowed; in all mercantile concerns it is charged of course upon advances of money; and when the object is to ascertain what is fairly due from the Indian government to the Indian trade, supposing them to be entirely separate concerns, it appears to me to be reasonable and consistent with the true intent of the statute, to state the account as it would be stated if the transaction had occurred between the Indian government on the one hand and a private merchant on the other.

The actual sum annually advanced in England is the amount which by section 56 is to be repaid in India, and if repaid by the time prescribed, is to be received without interest or any compensation for remittance; but if it is not paid at the time, and is suffered to remain in arrear, it is obvious that a forbearance commences in India from the time when the money was payable, upon which, according to all mercantile principles, interest would accrue.

What the rate of that interest should be is a matter to be discussed and settled by the Court of Directors and the Board of Commissioners, according to what the peculiar circumstances of the case may appear to render just. The money is advanced by the Company in England, where they could only invest it at English interest. On the other hand, the repayment is to be made in India, and in India the forbearance takes place upon which the claim for interest accrues. If the Government, instead of being allowed to retain the debt due to Commerce, were obliged to borrow money to discharge that debt, Indian interest must be paid; if Commerce, instead of receiving the money as soon as it is due, allows it to remain in arrear, the disadvantage of postponing the payment must be proportioned to the rate of interest at the place where the money ought to be paid, and where, if paid, it might be invested. It seems to me, therefore, that mere English interest does not afford a just criterion, either of the benefit received by the Government, or the loss sustained by Commerce, in consequence of postponing the time of payment prescribed by the statute. The rate of interest (if any) which ought to be allowed can hardly be deemed a legal question. If upon reconsideration of the subject the legality of allowing any interest should be admitted, the amount of such interest must be matter of arrangement.

Lincoln's-Inn, 20 June 1825. (signed) *J. B. Bosanquet.*

LETTER from *T. P. Courtenay*, Esq. to *Joseph Dart*, Esq.; dated 12th July 1825.

Sir,

IN reference to your letter of the 7th instant, enclosing the opinion of Mr. Serjeant Bosanquet on a case submitted to him relative to the charge of interest on account between the Territorial and Commercial branches of the Company's affairs, on which subject the opinion of the Attorney and Solicitor Generals had previously been taken, I am directed by

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by the Commissioners for the Affairs of India to request, that you will convey to the Court the Board's opinion, that the law officers of the Crown should be invited to confer with the Company's standing counsel on the points in question.

I have, &c.
(signed) *T. P. Courtenay.*

LETTER from *T. P. Courtenay*, Esq. to *J. Dart*, Esq.; dated 23d December 1825.

Sir,

I AM directed by the Commissioners for the Affairs of India to request that you will draw the attention of the Court of Directors to my letter, dated 12th July last, suggesting that the law officers of the Crown should be invited to confer with the Company's standing counsel on the points relative to the charge of interest on the accounts between the Territorial and Commercial branches of the Company's affairs, on which a difference of opinion appeared to exist.

The Board are desirous that this long-pending question should be brought to an early conclusion, and request that a reply to my letter may be forwarded with as little delay as possible.

I have, &c.
(signed) *T. P. Courtenay.*

LETTER from *T. P. Courtenay*, Esq. to His Majesty's Attorney and Solicitor Generals; dated 11th July 1826.

Gentlemen,

A CASE was submitted to you, on the part of the Commissioners for the Affairs of India, in the year 1824, relative to the charge of interest on the accounts between the Territorial and Commercial branches of the affairs of the East India Company. It has been subsequently suggested by the Board, that the opinion on that case should be the subject of a conference between you and Mr. Serjeant Bosanquet.

A decision with respect to this case, as I had occasion to intimate in my letter to you dated 19th November 1824, is of considerable public importance; and I am directed by the Board to request that the result of the conference, if it have taken place, may be communicated at your earliest convenience.

I have, &c.
(signed) *T. P. Courtenay.*

LETTER from *J. Dart*, Esq. to *T. P. Courtenay*, Esq.; dated East India House, 2d April 1828.

Sir,

WITH reference to your several letters of the 12th July and 23d December 1825, conveying the Board's opinion that the law officers of the Crown should be invited to confer with the Company's standing counsel on the subject of the charge of interest on account between the Territorial and Commercial branches of the Company's affairs, I have the honour to transmit a copy of the Case, and joint opinion of the Attorney-general, the Solicitor-general, and Mr. Serjeant Bosanquet, dated the 14th January 1828; from which opinion it will be seen, that in framing the accounts under the 53 Geo. 3, c. 155, s. 64, interest may lawfully be allowed on the balance annually due from the one branch of the account to the other, and that the rate of such interest, under the particular circumstances of the case, may be lawfully settled by arrangement between the Court of Directors and the Board of Commissioners, as may appear most just.

The latter part of this opinion refers to the lawfulness of charging an Indian rate of interest on the balance which may be annually due from the one branch of the account to the other. This point was long contended for by the Court. But as in their letter of 25th March 1824, the Court agreed that the interest be charged on the annual balance due from the Territorial to the Commercial branch, at the rate payable upon the Company's bond debt in England, I am directed to state to you, for the information of the Board, that the Court still abide by the terms conveyed in that letter, and which are as follows: "That the interest be charged upon the annual balance due from the Territorial to the Commercial branch, at the rate payable upon the Company's bond debt in England, at the several periods since the 30th April 1814, when the balance shall be struck; but with respect to its compound operations, the Court must still contend, that unless the annual repayments by the Territory to the Commerce shall in the first instance be applied to discharge the interest annually accruing on the account, such interest shall be held to augment the principal of the debt, to carry interest upon the subsequent adjustment."

I have, &c.
(signed) *J. Dart*, Secretary.

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(Enclosure.)

Extract of a CASE and OPINION of His Majesty's Attorney and Solicitor Generals, and Mr. Serjeant *Bosanquet*; dated 14th January 1828.

Your opinion is requested,

Whether, in framing the accounts under 53 Geo. 3, c. 155, s. 64, interest may lawfully be calculated from year to year, or in any other manner, on the balance which may be annually due from the one branch of the account to the other; and if so, whether at the English or the Indian rate of interest?

We are of opinion, that in framing the account under 53 Geo. 3, c. 155, s. 64, interest may lawfully be allowed on the balance annually due from the one branch of the account to the other, and that the rate of such interest, under the particular circumstances of the case, may be lawfully settled by arrangement between the Court of Directors and the Board of Commissioners, as may appear most just.

(signed) *J. Scarlett.*
N. C. Tindall.
J. B. Bosanquet.

LETTER from *Benjamin S. Jones*, Esq. to *Peter Auber*, Esq.; dated India Board, 17th August 1830.

Sir,

I AM directed by the Board of Commissioners for the Affairs of India to refer you to the letter from Mr. Dart to Mr. Courtenay, dated the 2d April 1828, transmitting a copy of the Case submitted to the law officers of the Crown, and to the standing counsel of the East India Company, with respect to the charge of interest in the accounts between the Territorial and Commercial branches of the Company's affairs, together with the joint opinion of those gentlemen thereupon.

The Board were desirous of maturely reconsidering the whole question to which that case relates before they came to a final decision upon the several points involved in it, but they are now prepared to communicate to the Court the conclusions at which they have arrived.

While the Board are of opinion, that nothing contained in the Act of the 53d of Geo. 3, can be construed as prescribing the allowance of interest on the advances made by one branch of the Company's affairs to the other, they cannot think it unlawful for them to acquiesce in a charge of that nature, under circumstances which apparently were not within the contemplation of the Legislature.

The Board, therefore, do not see reason to depart from the decision communicated in Mr. Courtenay's letter of the 15th March 1824, that they will not object to the charge of interest due either to the Commerce or to the Territory, "provided that it is calculated on such principles, and at such rate, as they can approve."

But while the Board consider themselves at liberty to allow a charge of interest under circumstances which apparently were not within the contemplation of the Legislature, they do not think it to be within their competence to allow that charge under circumstances which were contemplated by the Legislature, and under which no provision for such a charge was made.

The 56th section of the Act of the 53d Geo. 3, directs that a "sum equal to the actual payments which shall have been made from the Commercial funds at home on account of Territorial charges *in the year preceding*, (after deducting therefrom the charges of the Commercial establishments, and all the Commercial charges in India which may have been paid from the Territorial revenues in the same year) shall, in each and every year, be issued in India, for the purpose of the said Company's India or China investment, or of remittance to England on account of the said Company, at the option of the Court of Directors."

The Legislature, therefore, contemplated the delay of at least one year in the repayments to the Commercial branch of the sums advanced on account of the Territory, and yet made no provision for the charge of interest for that year.

It is impossible for the Board to allow a charge which it must be inferred that the Legislature did not intend to permit, and they can only acquiesce in the charge of interest from the commencement of the second year after the incurring of a debt from the Territorial to the Commercial branch.

When the Board refer to the means by which the Court have been enabled to make large advances to the Territorial branch from their treasury in England, they observe, that sums of considerable amount, applicable to the fourth head of appropriation, in the 57th section of the Act of 53 Geo. 3, and usually termed "surplus Commercial profits," have from time to time remained unappropriated to the purposes to which they are destined by the Legislature, for reasons which, in the opinion of the Court, as well as of high legal authorities, justified some postponement of the prescribed appropriation. Those funds are applicable, according to the provisions of the statute, to the discharge of the capital of Indian debt, and they have been so applied almost exclusively. The retention of the amount reserved, however justifiable, has operated to prevent the reduction of an equal amount of debt bearing interest, while it has to the same extent furnished the Court with the means of meeting the Territorial demands upon the Home Treasury. The Board therefore consider it equitable that interest should only be charged upon that portion of the debt due by the

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Territorial to the Commercial branch which is in excess of the amount of the unappropriated surplus profits of the Company; for the Territorial branch cannot, in fairness be required to pay, at the same time, interest upon debt which might be redeemed, and upon the sums which might be applied to its redemption.

Although the Board do not see reason to depart from the principle advanced by them in Mr Courtenay's letter to Mr. Dart of the 17th April 1824, namely, that "no interest shall be allowed upon sums due from the Territory to the Commerce, repayment of which, though the Territorial funds are sufficient to meet it, is delayed by the want of a Commercial demand for it;" still, adverting to the difficulty of defining to what degree that demand on the part of the Commercial branch might have been properly extended in such case, and to all the circumstances of the several cases now before them, they will not now insist upon any deduction upon this ground from the sum upon which interest is to be charged. I am further directed to state, that the Board will not object, that after the interest bills, not otherwise provided for, shall have been first paid thereout, the sums annually remitted by the Treasury shall be applied to the discharge of the interest accruing on the debt due to the Commercial branch, that interest being calculated according to the principle above laid down.

It has been already agreed, that the rate of interest used in the account between the two branches shall coincide with that which the bond debt of the Company has borne from time to time.

I have, &c. &c.
(signed) *B. S. Jones.*

LETTER from *Peter Auber*, Esq. to the Hon. *J. Stuart Wortley*;
dated 9th December 1830.

Sir,

Having laid before the Court of Directors Mr. Jones's letter of 17th August last, which communicated to the Court the conclusions at which the Board have arrived upon the several points connected with the charge of interest in the accounts between the Territorial and Commercial branches of the Company's affairs, I have received the Court's orders to transmit to you, for the information of the Board, as the result of their mature consideration of the points to which their attention has been called, the following observations:

The Board having, in accordance with the legal opinion transmitted to them in the year 1828, signified their assent to the admission of the principle of this charge, the Court have only to remark upon the Board's view of the limitations under which the charge should be allowed.

The Court do not concur in the interpretation given by the Board to that part of the 56th section of the 53d Geo. 3, which is quoted in Mr. Jones's letter, as evidencing the intention of the Legislature, that a delay of at least one year should occur in the repayments to the Commercial branch, of the sums advanced on account of the Territory. The Court would request the attention of the Board to the remaining part of the section to which they have referred the Court, and which is expressed in the following terms:

"Provided always, that any excess which may happen to be so issued *in any year*, for the purposes of investment, beyond the actual payment which shall have been made *in the same year* by the said Company in Europe on account of Territorial charges, shall be taken into account in diminution of the sum to be applied to the purposes of investment for the year following."

From this part of the section, the Court deem it to be obvious that whatever be the method intended by the Legislature to be observed in assigning to the Commercial department in India the funds to be annually placed at its disposal under the provisions of this section, it is meant that the principle of adjustment of account between the two branches in respect to the transaction shall be that of a prescribed equality (to be obtained as far as the circumstances of the case will allow) *in the same year*, of the repayments in India, with the amount of the actual disbursements for Territorial charges in Europe; and upon a consideration of the whole section, as well of that part to which reference has been made by the Board, as of that which has been just quoted, the Court are of opinion, that the Legislature, in framing this enactment, had in view the circumstances under which the financial transactions of the Company, both Political and Commercial, must be conducted, and adapted its provisions to those circumstances. As on the one hand the amount of Political expenditure at home in any year cannot be ascertained until the close of each year, and on the other hand, the investment cannot be duly provided without previous arrangements and prospective instructions to the governments abroad, the resort in the first instance to estimate, as the ground-work of the process, becomes necessary, and, in the Court's opinion, was in the contemplation of the Legislature. This conclusion appears to derive force from the direction contained in the Act for the adjustment, in subsequent years, of the amount of any excess of issues for investment in previous years, a direction which would have scarcely been requisite had it been intended that the orders for investment should have reference to the expenditure, precisely ascertained, of a past period.

See Sec. 125.

It has always been held, and indeed it appears to have been expressly provided by the Legislature, that the operation of the Act of the 53d Geo. 3, as respects the transactions between the Territorial and Commercial branches should commence, and consequently terminate, simultaneously both in England and in India; a provision inconsistent with the allowance

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allowance of a delay of one year in making the repayments from the revenues, as such a delay would involve the consequence of extending the period of repayment beyond the term granted to the Company by the Act.

The Court cannot acquiesce in the view which the Board have taken of the unappropriated surplus Commercial profits of the Company, in conneetion with the question under discussion. First, because the fund arising from this source is applicable to the reduction of the home-bond debt as well as of India debt; and, secondly, because the amount of surplus Commercial profit which is held by them unappropriated, in accordance with the advice of high legal authorities, is so held with a view to the general exigencies both Commercial and Political of the Company's affairs; the term "reservations for contingent losses," made use of by those authorities as descriptive of the purposes amongst others for which such a balance might lawfully be retained, necessarily implying that meaning.

See Opinion of Attorney and Solicitor-Generals, quoted in Letter to the Board, 12 Aug. 1818. Appx. No. 19, p. 232.

Until, therefore, upon a view of the whole of the Company's affairs, it shall have been decided, in the accustomed mode, that sums are appropriable from this source, under the 57th section of the 53d Geo. 3, to the reduction of Indian Territorial debt, it cannot be assumed that this portion of the funds in the Company's possession would ultimately receive that destination; as in fact in the occurrence of cases such as are contemplated by the legal authorities before adverted to, it might no longer remain for application, and could not therefore be taken prospectively as a set-off against ascertained demands of the Commerce upon the Territory, for advances made by the former for the service of the latter.

In the decision of every question of account between Territory and Commerce, it appears to the Court that reference should constantly be made to the object which the Legislature had in view in directing the separation; being, as laid down in the despatch of 6th September 1813, that the financial results of each branch might be arrived at, "as if they were absolutely distinct and separate concerns."

The application of Commercial surplus to the reduction of Indian debt, is the diversion of a fund, commercial in its origin, to the service of the Territorial department, the effect of which, in the accounts of the respective branches, it is important to keep in view, with reference to the object just adverted to. By the application of successive sums from the Commercial surplus to the discharge of Territorial debt, not only is there produced in the accounts of that branch an improvement not derived from its own resources, to the extent of the principal sums paid off, but further augmented by the saving of interest which would have been payable by the Territory had not such debt been redeemed; but from which it, in consequence of such redemption, is relieved. An opposite effect results from this cause in the accounts of the Commercial branch, and the amount of benefit derived by the Territory in the mode just described may be regarded as the measure of the return (although the least) which might have been yielded to Commerce by so much commercial capital, of which it has been divested, had it been employed for the service of the Commercial branch. In this view the Commerce would, as a matter of account, be entitled to credit for the beneficial employment which it might have made of the surplus of its funds applied to Territorial use; but the Court do not mean to contend that advances made by the Commerce from this source, for the service of the Territory, should be repaid by an outlay for investment. They are, however, decidedly of opinion, that no correct judgment, of the nature described in the despatch of the 6th September 1813, can be formed of the independent resources of the two great divisions of the Company's concerns, without due allowance being made for the benefit thus derived to one branch by the abstraction of a corresponding amount from the resources of the other; otherwise a fallacious ground may be afforded for future legislation with regard to the Company's affairs; and it would, in their view, involve a still greater inaccuracy to abate the allowance of interest upon a portion of the Commercial surplus which might eventually become applicable to the service of the Commercial branch. The allowance indeed, of interest, is by no means an adequate compensation to the Commercial branch for the delay which has occured in making the repayments required by the Act, inasmuch as the out-turn of Indian commerce was so much more favourable in the earlier than in the later years of the present Charter, and the limitation of the advances and suspension, in some cases, of the investments, occurred in the earlier part of the period. To the extent of the profit which would have been realized on the sale of the goods, had the sums appropriable to Commerce been advanced in due course, but which has been sacrificed through the delay in making the repayments, has the view of the Company's commercial transactions been disadvantageously exhibited. And in order to arrive at the result which would have been exhibited had the Company's Commerce been wholly disconnected from the Territory, it would be necessary to give credit to the Commercial branch for the amount of such sacrifice, were it practicable to ascertain it.

It is satisfactory to the Court to perceive that the Board no longer urge the principle contended for on a former occasion, viz. "that no interest shall be allowed on sums due from the Territory to the Commerce, repayment of which, though the Territorial funds are sufficient to make it, is delayed by the want of a Commercial demand for it." Yet they cannot admit the equity of the principle itself, or rather, in the actual position of the two branches of the Company's concerns, and their relation to each other, they cannot admit the possibility of the existence of the case supposed. For if the sums not called for by Commerce remain in the Indian treasuries (the scale of the cash balances not being increased on this account) the Territory, to the extent of the sums so remaining, is saved the necessity of borrowing in the public market, and the consequent charge for interest. And were there an actual surplus of Commercial fund in India, beyond the means of employing them in trade, the existence of a public debt in India bearing interest would afford to the Commercial branch, were it wholly separate from the Territory, the means of profitably

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profitably investing it. Besides, it is obvious to remark, that if the repayments to the Commercial branch have, for the accommodation of the Territory, been postponed from a period favourable for their employment in trade to one that is unfavourable, compensation for the loss thence resulting (as before adverted to) seems to be called for, rather than the infliction of a further loss, in the shape of a non-allowance for interest. The Court do not regret the accommodation which has been thus afforded by the Commerce to the Territory, but they deem it important, on every ground, that the fact of such assistance, and the extent of it, as far as it can be ascertained, should be distinctly borne in mind. The Court would beg leave to recall to the recollection of the Board the large concession they have made, as respects the interests of the Commercial branch, by consenting that the calculation between the two branches shall be made at English rates of interest. In the course which they have adopted upon this question they disclaim all idea of wishing to benefit one branch of their affairs at the expense of the other; they are only anxious that the mode of keeping the Company's accounts should be in strict conformity with the intentions of the Legislature; and under a full conviction that the mode now suggested for the adjustment of interest on the transactions between Territory and Commerce would not convey the correct information required by Parliament, they request the Board's attention to the arguments adduced in this letter in favour of their view of the subject.

I have, &c.

(signed) *P. Auber*, Secretary.

LETTER from *T. Hyde Villiers*, Esq. to *Peter Auber*, Esq.; dated India Board, 10th March 1832.

Sir,

I AM directed to address you, in reference to the correspondence, which took place in 1830, between the Board and the Court, on the subject of the charge of interest on the balance due from the Territorial to the Commercial branch of the affairs of the East India Company.

The Board have maturely weighed the objections urged by the Court to the mode approved by the Board of calculating that interest, and I am in consequence directed to communicate to you, for the information of the Court, the following observations:

The points noticed by the Court which remain unsettled are two only; namely, at what period the charge of interest on each yearly balance should commence; and whether the amount of surplus Commercial profits of the Company, remaining unappropriated in the Home Treasury in each year, should be deducted from the balance before interest is calculated.

With respect to the first point, the period from which interest should be calculated, it was proposed by the late Board, that as the Legislature appear to have contemplated in the Act of 53 Geo. 3, c. 155, the delay of at least one year in the full repayment to the Commercial branch of the sums advanced in England for Territorial purposes, and to have made no provision for the charge of interest for that year, interest on each balance should only be computed from the commencement of the second year.

After a full consideration of the arguments adduced by the Court in opposition to this view, and in favour of the commencement of interest from the period when the balance actually arises, the Board are of opinion, that a close adherence to the letter of the Act would justify the opinion which was expressed on this point. They are willing, however, to admit that the spirit of the Act in its financial clauses, which contemplates the punctual fulfilment of the functions of each part of the system, (a departure from which in one branch has appeared to the Board to justify the grant of interest on the deficiency in the reimbursements which should have taken place) would rather prescribe, that the charge of interest so introduced should be calculated from the date of the deficiency of repayment; and the Board will not object to the adoption of that principle in the calculation now in question.

Upon the second point above-mentioned, the decision of the Board was, that interest should only be charged upon that portion of the debt due by the Territorial to the Commercial branch which is in excess of the amount of the unappropriated surplus profits of the Company, it being held by the Board, that the Territorial branch could not in fairness be required to pay, at the same time, interest upon debt which might be redeemed, and upon the sums applicable by law to its redemption.

The Court object to this decision on two grounds, first, because the fund arising from this source is applicable to the reduction of the home-bond debt as well as of Indian debt; and secondly, because surplus profits unappropriated may lawfully be so held according to the high legal authorities consulted by the Court, "as reservations for contingent losses," which term the Court consider to comprise general exigencies, both Commercial and Political, of the Company's affairs; it is thence argued, that until the appropriation be made to the discharge of Indian Territorial debt, it cannot be known that such will be its destination, and its amount cannot therefore be taken as a set-off against demands of the Commerce upon the Territory.

Taking first into consideration the last of these reasons, the Board direct me to observe, that admitting the interpretation of the law assumed by the Court to be correct, and that the sole object of the reservation was to meet contingent losses, the transactions now under discussion are those of a period that is past, the losses of which are ascertained; and

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and it is the surplus profits, after meeting all losses of the respective years, to which the Board's decision has reference. The surplus profits are, under the 4th head of appropriation of the 57th section of the Act of 1813, applicable to the liquidation of Indian Territorial debt or home-bond debt, and to no other purposes whatever; and in so far as those purposes are Territorial, the fund has a Territorial and not a doubtful destination. These profits, while they have remained unappropriated, have constituted a part of the cash balances from which the advances for Territorial payments have been supplied, and hence arises the claim for deduction of their amount from the balance due to Commerce in the calculation of interest, for which the Board contend.

The Board are confirmed in the propriety of this view by a reference to the opinion of His Majesty's Attorney and Solicitor Generals in 1818, to which the Court have referred. The Court, in the case referred to those authorities, inquired whether they were bound, in reference to an annual statement of profit and loss, "to treat as profit the whole balance appearing in their favour in any one year, without making any deduction or reservation for contingent losses and adventures, or for such sums as may be likely to be wanted for Territorial purposes."

The opinion given upon this point was, that in regard to estimates of their profit or loss, they were "not bound to treat as profit the whole cash balance appearing in their favour in any one year, without making reasonable deductions and reservations for contingent losses, as well as for such payments as they may be called upon to make for Territorial purposes."

It is thus clear, that the Court themselves, as well as the legal authorities then consulted, considered it right to suspend the appropriation of a part of the surplus profits to the discharge of debt, in order that the current Territorial demands upon the Home Treasury might thereby be provided for. The reservation was therefore made, and the discharge of Territorial debt bearing interest postponed, in order that the same funds might be applied to Territorial purposes in another form; but the Territory cannot be charged with interest on these funds when so applied.

A further confirmation of the propriety of the Board's view is furnished from the correspondence of the Court with the Board, in which they have, on more than one occasion, signified their inability to appropriate a further portion of the surplus Commercial profits to the discharge of Territorial debt, when it has been proposed by the Board, on the ground of their being so largely in advance to the Territorial branch by issues on that account from the Home Treasury.

Vide Appx. No 19, pp. 251 and 253.

The Board would refer particularly to Mr. Dart's letters to Mr. Courtenay, dated 7th June 1821 and 29th January 1823.

In the former letter the Court observe that the measure suggested by the Board, of appropriating a further amount of surplus profits "would be highly inexpedient; the immediate and prospective demands upon the Court to an undefined amount for bills of exchange drawn from India for interest of India debt requiring the entire of the resources of the Company in England *to be retained for their liquidation*;" and in the letter of 1823 the Court objected to further appropriation of surplus profits on the following grounds: "It is true that an amount of surplus Commercial profits is still unappropriated, fully adequate to meet the whole of the bills drawn in discharge of that debt, but it is no less true that the Commercial branch of the Company's affairs is in advance to the Territorial branch to an amount exceeding the unappropriated surplus profits, and of which the repayment by India in the way of Commercial investment must necessarily be a very difficult and tardy operation."

Thus the Court have undoubtedly withheld the appropriation of surplus profits to the reduction of Territorial debt, and consequently of interest payable by the Territory, (the propriety of which proceeding is not now the subject of consideration), in order that they might with those funds pay, or in consequence of their having therewith paid, Territorial demands. It is perfectly clear, therefore, that were the Board to accede to the Court's proposition, by allowing to the Commercial branch interest on the whole of those demands, the Territorial branch would be in effect subjected to the payment of double interest on very large sums, during a considerable part of the term of the present Charter.

The only modification to which the Board feel at liberty to consent arises out of the other point of objection which the Court have urged, namely, that the surplus Commercial profits are applicable to the payment of home-bond debt as well as India debt. Considering the character of the former debt, the Board deem it to be equitable that the unappropriated surplus profits, *minus* such proportion of them as may fairly be considered applicable to the reduction of Commercial debt, should be the sum deducted from the balance on which interest is calculated. It is not necessary for this purpose to enter into the question of the precise character of the home-bond debt, but as the Company have hitherto paid the interest upon that debt out of their Commercial receipts, the Board consider that for the present purpose the amount of that debt should regulate the proportion of the surplus profits applicable to Commercial purposes.

The Board observe, that the India debt at interest during the present Charter has been, on an average, rather more than 31,000,000 *l.* sterling; the home-bond debt nearly 4,000,000 *l.* As the Act of 1831 enacts that the Territorial debt shall not be reduced lower than to 10,000,000 *l.*, and the bond debt to 2,000,000 *l.*, the surplus profits might have been applied under that Act towards the reduction of 21,000,000 *l.* of India debt, and 2,000,000 *l.* of bond debt. They propose, therefore, to consider one-tenth of the surplus profits as the amount which might have been applied to Commercial purposes. There will thus remain to be deducted from the yearly balances, before interest is calculated, nine-tenths of the unappropriated

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Charge of Interest on Balance due from Territorial to Commercial Branch.

surplus profits. In any year in which that portion of the profits shall exceed the balance due there will of course be no charge for interest.

The Board do not deem it requisite to reply at length to the remarks made by the Court on points already decided. The Board still adhere to the opinion repeatedly expressed, that although it may be difficult, if not impracticable, to fix a rule of calculation, interest in favour of the Commercial branch might otherwise have been disallowed for any period when the Territorial treasuries were fully equal to make repayment, and there was a failure of Commercial requisition. During several years the cash balances in India were unquestionably more than sufficient to have discharged the debt due to Commerce, and the charge of interest might to that extent have been saved to the Territorial branch had further remittances or consignments been then effected. The Board must also decline to admit that the Court have made "a large concession" in acquiescing in the charge of English interest on advances which were issued in this country only. But considering it to answer no useful purpose to pursue these subjects further, the Board, in conclusion, desire me to express their opinion, that the utmost consideration, consistent with the law, has been given to the Commercial branch by the decision now communicated; and as no further concession can with propriety be made in the principle on which the charge of interest, which is the subject of this letter, should be calculated, they request that the Court will direct that interest may be computed accordingly, and that an account be made out and transmitted to the Board, with as little delay as possible, showing the annual effect which that method will produce on the account between the Territorial and Commercial branches of the Company's affairs, from 1814 to the present time.

I have, &c.

(signed) *T. Hyde Villiers.*

Appendix, No. 22.

CORRESPONDENCE, &c. relating to the Prospective Estimate of the Finances of the East India Company.

Appendix, No. 22.

Prospective Estimate of the Finances of India, &c.

LETTER from *Thomas Hyde Villiers*, Esq. to *Peter Auber*, Esq.; dated 15th February 1832.

Sir,

I AM directed by the Commissioners for the Affairs of India to request that you will move the Court of Directors to order that the following accounts may be prepared, in addition to those requested in my letter of the 9th instant, and that they may be transmitted to this office with as little delay as possible.

A Prospective Estimate of the state of the Finances of India, including the Charges paid in England at the close of the Company's present term, corrected according to the latest advices received from India; exhibiting the result under the existing system, and upon the supposition that the trade is separated from the Territorial management.

It will be desirable in this estimate that the probable effect on its result of the liquidation of claims, the amount of which is uncertain or under discussion, should be exhibited separately.

The Board also request to be furnished with an Estimate of the probable state of the Stock of the Company in India and in England on the 30th April 1834, after including all computed claims of the Company upon the Indian revenues at that period; on the supposition, on the one hand, of the continuance of the existing system, and on the other, of any extensive alteration in it, whether by the discontinuance of the trade, the Company retaining the administration of the Territories, or by the cessation of their Territorial administration.

I have, &c.

(signed) *T. Hyde Villiers.*

Appendix, No. 22.

Prospective Estimate of the Finances of India, &c.

LETTER from *P. Auber*, Esq. to *T. Hyde Villiers*, Esq.; dated at the East India House, 10th March 1832.

Sir,

HAVING laid before the Court of Directors of the East India Company your letter dated the 15th ultimo, I am commanded to transmit to you the accompanying "Prospective Estimate of the state of the Finances of India, including the Charges paid in England at the close of the Company's present term, corrected according to the latest advices received from India; exhibiting the result under the existing system, and upon the supposition that the trade is separated from the Territorial management."

To this estimate has been added, agreeably to the desire of the Board, a Statement of "the probable effect on its result of the liquidation of claims, the amount of which is uncertain, or under discussion." The Court beg that it may be distinctly understood that it will be for the General Court of Proprietors, when the subject shall come under their consideration, to decide what course shall be adopted in stating and supporting the whole of the Company's claims.

So strongly are the Court impressed with this consideration, that they cannot undertake to furnish the Board with any regular estimate of the stock of the Company in the year 1834, under the several contingencies assumed in the Board's requisition, namely, the continuance of the present system as a whole; the continuance of the Territorial administration; the Company relinquishing the trade, and the cessation of that administration. Being, however, most anxious upon this as upon all occasions to afford to the Board every information which it is in their power to furnish, the Court have instructed me to submit the following statements and observations, premising that they are only to be regarded as an outline of the view taken by the Court, and not as in any degree committing their constituents.

The Commercial stock of the Company in England, abroad and afloat, on the 30th April 1834, should the existing system be continued, may be estimated at the amount at which it is exhibited in the Account of Stock per computation (exclusive of capital stock) made up on the 20th December 1831, the last account of that description which has been prepared. That account exhibits by computation a balance in the Company's favour of 20,400,835 *l.*, resulting from the following debits and credits; viz.

	£.
Credits, consisting of cash, merchandize, shipping, warehouses in England, debts owing to the Company, and other effects	21,956,690
Dead stock in India, not comprised in the foregoing particulars - - - - - - - - - - - -	568,801
	22,525,491
Debts, Commercial, but not comprising the capital stock -	2,124,656
Balance in favour - - -	£. 20,400,835

The value assigned in this estimate to the goods in warehouse in England is taken at the current sale prices.

In the above computation, sufficient allowance is made to cover ordinary sea risk and risk by fire. But should any considerable losses of that description occur prior to 30th April 1834, the Company being their own insurers, the property would be proportionally diminished. The value assigned in the calculation of the Company's buildings both in India and in England, would be liable to serious depreciation in any attempt to realize it by sale. No allowance has been made for the expense that would be caused after 1834 by commercial contracts then outstanding, or by providing for commercial servants pensioned, or whose services might be no longer required; the amount of which being dependant on various circumstances, the Court cannot pretend to estimate.

The home-bond debt has not hitherto been charged against either of the heads of Territory or Commerce; but the statements which have been made to the Parliamentary Committee seem to the Court conclusively to establish that debt to be Territorial, in accordance with the view taken of it by the Committee of the House of Commons, who reported upon the Company's accounts on the 12th March 1783, as quoted below*; and therefore no part of the bond debt is included in the before-mentioned amount of Commercial debts.

It

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* "It also appeared that the Company have received and realized in England, from the territories and revenues in India, no more than the sum of 3,622,969 *l.*, from which, deducting the said sum of 2,169,398 *l.* 18 *s.* 2¼ *d.* paid to Government as before mentioned, the sum remaining for the Company amounted to no more than the sum of 1,453,570 *l.* 1 *s.* 9¾ *d.*, which was appropriated in the reduction of the Company's bond debt; and the said sum of 1,453,570 *l.* 1 *s.* 9¾ *d.* being deducted from the said sum of 5,069,684 *l*, leaves the Company in disburse upon account of the wars by which the territories were acquired, to the amount of 3,616,113 *l.* 18 *s.* 2¼ *d.*, besides interest.

It also appeared that the Company's English bond debt in part arose from their military expenses in India, and that those expenses during the wars prevented the Company from discharging the whole their bond debt out of their ordinary profits."

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Prospective Estimate of the Finances of India, &c.

It appears to the Court that, subject to the contingencies before referred to, the Company will, on the 30th of April 1834, stand possessed, in their Commercial character, of the balance of property estimated above, and their eventual claims upon the Territory not comprised in that balance, their constituents would, it is presumed, according to former practice, allow to remain dormant during the continuance of any further term to be granted to the Company.

With respect to the question, what would be the probable state of the Commercial stock in 1834, in the event of the "discontinuance of the trade, the Company retaining the administration of the Territories," it may be important to remark, that the Company's right to trade in common with His Majesty's other subjects is perpetual, and not dependant on their Territorial administration. That right the Company would be at liberty to exercise, unless they voluntarily consented, for a valuable consideration, to abandon it; but whether they ceased altogether to trade, or only lost their exclusive privileges, reasonable apprehensions may be entertained, that (without express provision to the contrary) the Company's Commercial capital would be exposed to greater hazard of loss or diminution than under the present system: as for instance, in remitting to England such part of the balance due from the Territory as might remain unliquidated in 1834, and any Commercial property abroad at that period; also from a possible depreciation of the value of the large stock of tea kept and ordered by the Company, in compliance with and in furtherance of the provisions of the Legislature, and for which they would be clearly entitled to equitable consideration. A part of the loss which might be expected to occur under such circumstances, would be directly traceable to the artificial valuation of the Company's Commercial property in India, in consequence of the use of the arbitrary and excessive rates of exchange prescribed by the Board of Commissioners in the plan of 1814. Some protection, therefore against such consequences following immediately on the conclusion of their present term, as well as during a continuance of their future Territorial administration, could not, it is conceived, consistently with justice, be denied to them; and with a provision to that effect, the Company's Commercial stock, in the event of the discontinuance of their trade, may be assumed at the sum already stated, of 20,400,835 *l.*, exclusive of their other claims on the Territory.

In the third supposed state of circumstances, "the cessation of their (the Company's) Territorial administration," the constituent parts of the ascertained Commercial stock of the Company would remain the same as under the previous suppositions, and in any general settlement of their affairs following thereupon, it would seem to be only equitable that a provision of the nature before specified should be made to preserve it from loss or diminution through the operation of causes similar to those already pointed out. If the Company's Territorial administration were to cease, the whole of those claims, which in the two former contingencies it has been assumed might lie dormant, must necessarily then be brought forward and determined.

The Company possess, as a commercial corporation, forts, towns, islands, territories and rights abroad, their absolute property in which has never been questioned, the same having been obtained by purchase, amicable grant or negociation, previous to the acquisition of the Dewannee; besides which, it is well known that the claim of the Company to a property (subject to the undoubted sovereignty of His Majesty) in the territories acquired by conquest, has never been abandoned by them, and that should it be determined to deprive the Company of such territories, they possess, as was asserted in their petition of 1813, a "just right to reimbursement of the expenses which they have incurred in acquiring and maintaining them, and in making the fortifications and civil and military buildings and works by them erected, with a compensation for the services and risks (of the Company) during the long time which they have had the possession and government of such territories, under the confirmation of Parliament, and all other charges incurred by them relative to such territories." The Act of the 53d Geo. 3, c. 155, reserved to the Company any right which they might possess in these respects; a reservation which has also been made in several previous Acts.

Should the Company be deprived of their Territorial administration, it will be for the General Court of Proprietors to decide in what mode and to what extent the claim in respect to the territories conquered or acquired subsequently to the acquisition of the Dewannee, as well as all other claims, shall be urged. But without presuming to anticipate the decision of the Proprietors, it may be safely asserted that the Company have an indisputable right to reimbursement of the balance of expenses incurred by them up to 1765, in the conquest of those territories, amounting without interest, in 1783, to 3,616,113 *l.*, according to the statement of a Committee of the House of Commons before quoted.

I have, &c

(signed) *P. Auber*, Secretary.

Appendix, No 22.

Prospective Estimate of the Finances of India.

(Enclosure.)

A PROSPECTIVE ESTIMATE of the State of the FINANCES of *India*, including the CHARGES paid in *England* at the close of the Company's present Term corrected according to the latest Advices received from *India*; exhibiting the Result under the existing System, and upon the supposition that the TRADE is separated from the TERRITORIAL Management.

By an Estimate, dated 22d July 1831, Appendix I. to a Report from the Select Committee of 1831.

		Sa. Rs.
The total Revenues in India, at the expiration of the Company's present term, are stated at 17,936,217 *l.*, or at 1 *s.* 11 *d.* the sicca rupee, the rate observed in that estimate - - - - - - - -		18,71,60,525
The total Charges in India, inclusive of the interest on the debt, whether paid in England or in India, but exclusive of the charge for St. Helena and the Home Territorial charges, 16,863,949 *l.*, or - - - -		17,59,71,641
According to that estimate, therefore, the local surplus in 1834 would be - - - - - - - - - -		1,11,88,884
Information received since that estimate was prepared, affecting some of the items both of receipt and expenditure, shows an improvement amounting to - - - - - - - - - -		2,43,874
Local Surplus - - -		1,14,32,758
But in the Estimate of July 1831, the rupee having been reckoned at 1 *s.* 11 *d.*, it was assumed that the payments from the Territorial to the Commercial Branch would be made at that rate. Supposing these payments to be made as respects Territorial Charges and Interest Bills, at the rates specified in the plan of 1814, as applicable to these transactions respectively, there would be a reduction in the estimated charge for interest on the debt of India, of - - - - - -		3,48,799
Thus augmenting the Local Surplus to - - - -		1,17,81,557
The expense of St. Helena and the Home Territorial Charges will amount upon a revised estimate to		
St. Helena - - - - - - -	£. 90,000	
Home charges - - - - - - -	1,640,000	
	£. 1,730,000	
In the discharge of which, India, under the present system of the Board's rate of 2 *s.* 3.84 *d.* pays - - -	*S.Rs.* 1,49,13,793	
Cost of effecting remittances to meet Interest Bills - -	7,80,028	
		1,56,93,821
Deficit under present system - - - *Sa.Rs.*		39,12,264

Note.—Under the present system, India has participated in the surplus Commercial profits of the Company to the extent of 4,998,799 *l.* applied to the discharge of debt; the interest of which debt, had it not been so discharged up to 1829–30, would have amounted to 3,176,152 *l.*

	Sa. Rs.
If under a change of system such as that indicated in the title to this estimate, the Territory had to effect its own remittances, the rupee, for which, so far as respects the Territorial Charges incurred at home, it now receives 2 *s.* 3.84 *d.*, would be worth to the Territory only its produce in the market; which, taking the rate in London for bills upon Calcutta, upon an average of the three last years, given in the statements before Parliament, appears to have amounted to 1 *s.* 9.247 *d.*, at which the equivalent for 1,730,000 *l.* Home Charges - - -	1,95,41,582
India would also be called upon for a further amount in effecting remittances of interest on the debt, and other advances not included in the above amount of Home Charges. The sums so remitted may be estimated at 689,000 *l.* annually, and the cost of remitting them being the difference between the before-mentioned rate of 1 *s.* 9.247 *d.* and 2 *s.* 2.012 *d.* the average rate at which the Territory is engaged to effect the remittance - - - - - - - - - -	14,25,747
	2,09,67,329
Deduct Local Surplus, as above - - -	1,17,81,557
Deficit under altered system - - - *Sa. Rs.*	91,85,772

Appendix, No. 22.

Prospective Estimate of the Finances of India.

besides which, India would of course cease to participate in the surplus Commercial profits, the amount of which since 1814 has been already stated.

It will be observed that the foregoing calculation is made upon the principle, that the Territory would effect its remittances by receiving cash in London, in exchange for government bills upon India. If the Territory were to adopt the principle of issuing cash in India, in exchange for private bills upon England, there might be an advantage in the rate, though this would, it is conceived, be countervailed by risk of loss, if no security were taken from the drawers of the bills, or by charges of management, if the security were taken of a lien upon cargoes. No allowance is made in this estimate for the contingency of either European or Indian wars.

The registered debt of India in 1834, of which the interest is comprised in the foregoing estimate, is computed at 40,24,39,525 sicca rupees.

PROBABLE EFFECT on the Result of the foregoing Estimate of the Liquidation of Claims, the Amount of which is uncertain, or under discussion.

THE claim of the Company to the balance of their expenditure upon account of the wars which preceded the acquisition of the Dewannee, amounts, according to a Report of a Select Committee of the House of Commons on the 12th March 1783, to 3,616,113 *l.* without interest. The equivalent for this at the before-mentioned rate of exchange of 1 *s.* 9.247 *d.* per sicca rupee, is 4,08,46,572 sicca rupees, which, supposing the government of India to borrow it at 5 per cent. would entail a charge for interest of sicca rupees 20,42,328 per annum.

The principal of the home-bond debt amounts to about 3,600,000 *l.*; and the interest at the present rate of 2½ per cent. is about 90,000 *l.* per annum, the equivalent for which would be sicca rupees 10,16,614 per annum.

With respect to the Territorial property of the Company, as a commercial corporation, it may be observed, that besides the question reserved in successive Acts of Parliament as affecting the Territory at large, the Company possess, in their own right, forts, towns, islands, territories and rights abroad, their absolute property in which has never been questioned, the same having been obtained by purchase, amicable grant or negociation, previous to the acquisition of the Dewannee.

(Errors excepted.)

East India House, March 1832. (signed) *James C. Melvill,* Aud^r India Acc^ts.

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Appendix, No. 23.

Memorandum on the Court's Prospective Estimate of 10 March 1832.

MEMORANDUM of the Result of an Examination made at the India Board, of the PROSPECTIVE ESTIMATE of the FINANCES of INDIA, forwarded by the Court of Directors to the Board, with their Letter dated 10th March 1832.

THE Prospective Estimate of the Finances of India, transmitted to the Board by the Court of Directors on the 10th March last, has been framed at the desire of the Board, in order to show the probable state of those finances at the close of the present arrangement with the East India Company in 1834, on reference to the latest advices received from India; and it exhibits the result, as it would stand, first, under the existing system; and, secondly, upon the supposition that the trade is separated from the Territorial management. In the former case the Court estimate that a deficiency of revenue to defray all charges abroad and at home will remain, amounting to *Sa. Rs.* 39,12,264; in the latter case, that the deficiency will be increased to *Sa. Rs.* 91,85,772, which does not include interest on sums which the Court consider may, in the case supposed, be claimed by the Company on account of various demands upon the Territories.

Appendix (A.)

The particulars composing these results have been called for, and are added to the Appendix. They exhibit the various heads of Revenue and Charge, upon the principle adopted in the accounts laid before Parliament.

In considering this estimate, it is of importance to bear in mind that much uncertainty must always attach to estimates of the Indian finances, and especially to such as are framed so long beforehand. It is, therefore, the more important that the computation should be grounded as much as possible on results which have been actually realized. The several heads of Revenue and Charge have consequently been compared, in a Statement* hereunto annexed, with those of the last three years of which the actual accounts have been received, viz. 1827–28 to 1829–30, the receipts which are only of a temporary character being separated from those which are permanent. The amount of each head, as estimated for

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* Appendix (B.)—This Statement is drawn up upon the principle adopted in the accounts presented to Parliament, which is followed in the Court's Estimate; a principle differing in some respects from the mode of statement in use by the Officers of Account in India, in which form such statements are occasionally exhibited.

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Memorandum on the Court's Prospective Estimate of 10 March 1832.

for 1830–31, is also shown, but the realization of the Indian estimates, however carefully they may be framed, cannot be relied upon, as will be seen on comparing the results of the Sketch and Regular Estimates of the principal heads of revenue in previous years (as shown in the Statement) with the actual out-turn. Even should more favourable results be realized in a particular year, it would not justify the adoption of those results for a prospective and distant view.

The following remarks are suggested with regard to such heads as require observation.

Bengal Revenues.

Bengal Revenues.

The general receipts from the *Mints*, the *Post-office*, the *Stamps*, and the *Judicial* fees and fines, taken at 44 lacs of sicca rupees, appear to be estimated as high as is consistent with proper caution. Previously to 1827–28, the amount was lower than in the subsequent years, and latterly some heads have ceased, and others have yielded less revenue.

The important head of *Land Revenue*, under the Bengal Presidency *, yields a steady and somewhat increasing resource. In 1826–27, the receipt was somewhat higher than is shown in 1827–28. In the five years preceding 1826–27, the average receipt was *Sa.Rs.* 7,06,20,781. Although the Estimate for 1830–31 anticipates a receipt of *Rs.* 7,11,70,000, later advice intimates that it will probably not exceed *Rs.* 7,04,50,000, or 704½ lacs. The sum of 706 lacs of rupees appears a suitable average estimate for the future.

Although the receipts from *Customs* in 1829–30 fell short of the estimate, there is good ground to hope, from the amount of this revenue in previous years, that the Court's Estimate† may be realized in future.

The receipts from the *Ceded Territory and Tributes* have varied greatly. The districts on the Nerbudda have yielded less revenue latterly than in previous years. In 1829–30, the tributes received from numerous Native States fell much in arrear, and the receipts from a few of the districts were carried to the credit of the account with Scindia, for the pay of his auxiliary cavalry, which occasioned a nominal reduction of nearly 3 lacs of rupees. Nearly 2½ lacs of tribute have also ceased to be carried to account under the present head.

The Estimate for 1830–31 assumes a large receipt of arrears of tribute. If it should be realized, it cannot be taken as an annual resource. The Burmese cessions are not expected to yield any material increase. Upon the whole, it would not be safe to adopt a higher estimate‡ than that taken by the Court for this head of receipt.

The revenue from *Salt* § was lower in 1829–30 than for eight previous years. The quantity sold, and the price, exceeded those of 1828–29, but were lower than in some previous years; the difference of result arose in the amount of outstanding balances. The usually steady receipt from this article may justify the expectation, that as the average produce of the last seven years was 187 lacs of rupees, and it is estimated in 1830–31 at 183 lacs, this head will, on an average, yield more than is taken in the Court's Estimate, and that the amount may be 185 lacs of rupees instead of 180 lacs.

From the receipts from *Opium* ‖ in 1829–30 is to be deducted the receipt from Malwa opium, the manufacture of which on account of the Government is no longer continued, viz. *Rs.* 41,54,233, leaving *Rs.* 1,11,07,859 as the produce of the Behar and Benares opium. In the two preceding years this opium yielded an amount exceeding that of 1829–30, but since for four previous years it yielded considerably less than one crore of rupees, the latter sum

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* Bengal Land Revenue in,

1821–22 - - -	*Sa.Rs.* 7,11,68,127
1822–23 - - - -	7,09,70,358
1823–24 - - - -	7,10,75,150
1824–25 - - - -	6,98,51,185
1825–26 - - - -	7,00,39,084
	35,31,03,904
Average - -	*Sa.Rs.* 7,06,20,781
1826–27 - - - - -	7,19,52,252

† Prospective Estimate - *Sa.Rs.* 67,50,000

‡ Prospective Estimate - *Sa.Rs.* 43,50,000

§ Receipt from Salt:

1823–24 - - -	*Sa.Rs.* 1,90,39,514
1824–25 - - - -	1,81,91,301
1825–26 - - - -	1,84,43,698
1826–27 - - - -	1,87,35,733
1827–28 - - - -	2,05,36,872
1828–29 - - - -	1,96,10,557
1829–30 - - - -	1,64,34,370
	13,09,92,045
Average - -	*Sa.Rs.* 1,87,13,150

Prospective Estimate - *Sa.Rs.* 1,80,00,000

‖ Receipts from Behar and Benares Opium:

1823–24 - - - - -	*Sa.Rs.* 73,43,549	Average. *Rs.* 72,76,438
1824–25 - - - - -	85,82,466	
1825–26 - - - - -	50,31,204	
1826–27 - - - - -	81,48,533	
1827–28 - - - - -	1,14,85,943	Average. *Rs.* 1,12,62,881
1828–29 - - - - -	1,11,94,842	
1829–30 - - - - -	1,11,07,859	
Estimate 1830–31 - - - -	1,24,00,000	
Prospective Estimate - - -	1,00,00,000	

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Memorandum on the Court's Prospective Estimate of 10 March 1831.

sum may be taken as a fair estimate of the future produce of this fluctuating head of revenue. The Estimate of 1830-31 includes 13 lacs on account of Malwa opium, which will not in future be realized. So high a receipt as 124 lacs cannot be expected from other opium.

The subsidy from the Nagpore State is fixed in the treaty at eight lacs of Sonat rupees, or *Sa. Rs.* 7,65,500. The payment commenced in June 1830, which accounts for the sum of only *Sa. Rs.* 5,70,000 being included in the Estimate for 1830-31. Considering that for many years past other Native States in the Peninsula have paid their full subsidy regularly, it may be assumed that the entire amount will, in most years, be received. In that view, two lacs of Sicca rupees may be added to the five lacs, at which the receipt is estimated by the Court.

The total revenues of Bengal, according to the Prospective Estimate, are *Sa. Rs.* 11,48,90,000, which, converted into sterling at 2 *s.* per current rupee, for the purpose of comparison with the accounts presented to Parliament, is 13,327,240 *l.*

The additions above suggested, amounting to seven lacs of rupees, will be brought into view hereafter.

Madras Revenues.

Madras Revenues.

The first or *General* head requires no particular remark.

The *Land Revenue* * is estimated rather higher than the average amount of the three preceding years, two of which were rather unfavourable. Considering the liability of the Madras districts to suffer from adverse seasons, this is the utmost amount that could safely be assumed.

The amount estimated to be received from *Customs* † is rather below the average of the last three years, and it may be hoped will be realized.

The receipts from *Salt* ‡ are estimated at an amount exceeding by one and a half lac of rupees, the average receipt of the three preceding years; but as this resource has been for some years improving, it may not be too high.

The *Subsidies* from Mysore, Travancore, and Cochin, have been steadily realized for many years.

One source of revenue does not appear in the Estimate, the Profits to be derived from the Government Bank, which may be taken at *Rs.* 80,000. This will constitute an addition to the receipts of this Presidency.

The total revenues of Madras are assumed in the Court's Prospective Estimate at Madras rupees 4,77,01,100, or at the Parliamentary rate, viz. 3½ rupees for the pagoda, at 8 *s.*, 6,451,555 *l.*

Bombay Revenues.

Bombay Revenues.

The increase of receipts of the *General* Department, as compared with those of the year 1828-29, arises chiefly from bringing to account the gross instead of the net receipts from *Stamps.*

In the *Land Revenue* great depression has been experienced in most of the districts, especially those situated in the newly-acquired provinces in the Deccan.

The failure of the Bombay revenues in 1828-29, as shown below §, continued during the year 1829-30; and although the Estimate for 1830-31 assumes a considerable increase, recent advices received since the Prospective Estimate was framed, indicate that the actual receipts of 1830-31 may fall below the Estimate by about 21 lacs of Bombay rupees. The Court's Estimate calculates on some improvement, and under present circumstances it can hardly be taken higher ‖.

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* Land Revenue, &c.:

1827-28 - - -	*Ms.Rs.* 4,67,93,586
1828-29 - - -	4,82,01,518
1829-30 - - -	4,73,86,385
	14,23,81,489
Average - -	*Rs.* 4,74,60,496
Prospective Estimate -	*Rs.* 4,77,01,100

† Customs:

1827-28 - - -	*Ms.Rs.* 49,58,881
1828-29 - - - -	53,37,560
1829-30 - - - -	51,68,848
	1,54,65,289
Average - -	*Rs.* 51,55,096
Prospective Estimate -	*Rs.* 51,00,000

‡ Salt Revenue:

1827-28 - - -	*Ms.Rs.* 30,29,183
1828-29 - - - -	35,38,644
1829-30 - - - -	41,08,391
	1,06,76,218
Average - -	*Rs.* 35,58,739
Prospective Estimate -	*Rs.* 37,00,000

§ Land Revenue:

1827-28 - -	*By.Rs.* 1,83,84,563
1828-29 - - -	1,61,62,103
1829-30 - - -	1,61,17,261
Estimate 1830-31 - -	1,81,24,700

‖ Prospective Estimate - *By.Rs.* 1,63,50,000

The estimated receipt from *Customs* * may be considered high; but the steady increase of this resource, arising partly from the improvement of the commerce of this Presidency, and partly from increase of duties, encourages the hope that it will be realized.

The only revenue henceforth expected to be derived from *Malwa Opium*, will be realized at Bombay by the sale of passes allowing its transit through the Bombay provinces to the sea. The Estimate of 1830–31 relies on a receipt of 14 lacs of rupees from this source; but the actual receipt of the year scarcely exceeded 8 lacs. The resource is expected to improve, and it may therefore be proper to anticipate at least the amount assumed by the Court, viz. 10 lacs of rupees.

The total revenues at Bombay are taken in the Prospective Estimate at Bombay rupees 2,24,00,000, or, at 2 *s.* 3 *d.* the rupee, 2,520,000 *l.*

The revenues of India, according to the Prospective Estimate of the Court, are computed as follows, at the rates of exchange generally used in the accounts laid before Parliament:

Bengal - - - - - - -	£. 13,327,240
Madras - - - - - - -	5,451,554
Bombay - - - - - - -	2,520,000
Total - - -	£. 21,298,794

Charges.

Charges.

To estimate prospectively what the Charges of India will amount to at a particular period, must be attended with more difficulty, and the probability of its realization be more questionable, than to estimate the revenues; especially at a period like the present, when extensive reductions are in progress in every department, the benefit of most of which will only be realized gradually, and as events occur which are contingent in their character. With regard to Bengal, the difficulty is further increased, in consequence of a new arrangement, whereby, in 1829–30 and 1830–31, only audited disbursements were brought to account as the expenditure. Hence, under some heads, principally the Revenue and Judicial, in the last year of actual account, 1829–30, which would furnish the best guide for the future, a large and undefined amount of charge is omitted, and in the Estimate of 1830–31 there are probably similar omissions, and a considerable sum of arrears belonging to the former year is included in the charges. These circumstances must be considered in any comparison of the estimated amounts of charge with those of previous years.

The information furnished by the Court relative to their Estimate intimates that the charges are ascertained by adjustments upon those of 1829–30, instead of 1828–29, which was the year referred to in their former Prospective Estimates. A later year naturally affords a better guide for a future prospect, but, for the reasons already given, the difficulty of applying the rule accurately to the several heads of the Bengal Charges is considerable.

Bengal Charges.

Bengal Charges.

The adjustments made upon the Charges of 1829–30 are the following, in which the Court have assumed that arrears of Civil Charge remained outstanding at Bengal at the close of the year, amounting to 25 lacs of rupees.

Total Charges of Bengal in 1829–30 - - - - - -			Sa.Rs. 9,33,40,918
Deduct, as inapplicable to future years:			
Malwa opium charges, &c. - - - - - -		Rs. 16,93,958	
Embezzlement in Benares mint - - - - - -		1,93,643	
Payments to Scindia - - - - - - - -		7,70,320	
War charges - - - - - - - - - -		1,55,551	
		28,13,472	
Deduct also, further reductions ordered:			
In Civil and Marine departments - - -	7,00,000		
In Military department - - - - -	29,50,000		
		36,50,000	
Total Deductions - - - -			64,63,472
Carried forward - - -			8,68,77,446

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* Customs:

1826–27 - - - - - - - -	By.Rs. 33,59,026
1827–28 - - - - - - - -	35,08,188
1828–29 - - - - - - - -	37,68,490
1829–30 - - - - - - - -	42,96,088
Prospective Estimate - - - - - -	41,00,000

Appendix, No. 23.

Memorandum on the Court's Prospective Estimate of 10 March 1832.

Add, Brought forward - - -				*Sa. Rs.* 8,68,77,446
Pay of Civil establishments, supposed to be omitted in 1829-30 - - - - - - - - -			*Rs.* 25,00,000	
Civil pensions short paid in that year - - - -			14,00,000	
Salt advances - - ditto - - - - - -			10,00,000	
Civil extraordinaries, less than usual in 1829-30 - - -			4,00,000	
Military receipts, more than ditto - - - - -			6,00,000	
Military buildings, less than ditto - - - - -			4,00,000	
Other small adjustments - - - - - - -			12,162	
Additional interest on debt prior to 1834, as compared with interest paid in 1829-30 - - -		16,51,492		
Additional interest to be incurred to pay debt due from the Territorial to the Commercial branch - - - - -	29,91,200			
Less, adjustment of ditto in the Prospective Estimate for difference of exchange -	3,48,799			
		26,42,401		
Total estimated increase of Interest - - - -			42,93,893	
Total additions to Charges of 1829-30 - - - - -				1,06,06,055
Estimated Charge, prospectively - - - -				*Sa. Rs.* 9,74,83,501

The deductions of *Rs.* 28,13,472 are correctly excluded as peculiar to 1829-30, and not likely to recur. The *Civil* and *Marine* reductions, taken at seven lacs, and the *Military* at 20½ lacs of rupees, are assumed upon the principle of allowing for such additional savings as the reductions in progress are expected to produce by the year 1834. The amount is necessarily on estimate; the requisite distinction not being sufficiently observed in the Indian accounts.

With regard to the additions made to the Charges of 1829-30, the arrears of 25 lacs appear to have been estimated with as much accuracy as the circumstances will allow. The Civil pensions chargeable on the revenues are of large amount, and the payments within the year fluctuate considerably, Those of 1829-30 fell short of the usual amount to the extent stated of 14 lacs of rupees. The advances and payments on account of the manufacture of salt were, in 1829-30, only *Rs.* 29,79,003, which is full 10 lacs below the usual amount. The other minor adjustments seem justifiable on a comparison with 1829-30.

The charge of *Interest on the Debt* requires particular attention, and will be noticed shortly.

As it respects the Civil and Military charges, while, as already observed, an adjusted estimate, framed upon the experience of the latest actual results, may be considered as presenting the most probable view of the future, it has been considered desirable to ascertain how far the sums thus produced would be corroborated by a different process, namely, by adjusting the expenditure of a previous year (after excluding extraordinary charges peculiar to that year,) with the whole amount of reductions ordered since the expiration of that year, as far as it can be ascertained. Although the result of such a test can only be considered approximative, still, in framing an estimate which is necessarily liable to uncertainty, an additional check drawn from materials prepared for a different purpose, will further aid the judgment as to its probable accuracy. With regard to the amount of reductions ordered since the more vigorous retrenchments began, which followed the close of the Burmese war, those which were calculated to improve the financial results of the year 1828-29, were shown in statements laid before the Committee of the House of Lords in 1830*. Additional reductions were computed with reference still to that year in the Prospective Estimates laid before the Committee of the House of Commons in March and July 1831 †; but in a statement called for by the Board, and dated 22d February 1832 ‡, a more particular detail of the whole of the reductions of Indian allowances and establishments ordered, both Civil and Military, from the preceding year, 1827-28, when the principal retrenchments commenced, down to the period of the latest advices, has been furnished by the Court, and has since been laid before the Committee. The various heads of Indian charge have been examined, with a view to ascertain the effect to be expected from these reductions when they shall have attained their full operation, and by deducting their amount from the adjusted charge of the year 1827-28, the future probable charge will be nearly ascertained. The result of the examination thus made will be noticed in the course of these remarks.

Bengal

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* Report from Lords' Committee, printed for the House of Commons, p. 525.

† Minutes of Evidence, 1830-31, p. 170. Report of Commons' Committee, 1831, p. 558.

‡ *Vide* Financial Appendix, No. 7.

Appendix, No. 23.

Memorandum on the Court's Prospective Estimate of 10 March 1832.

Bengal Charges.

For greater convenience of comparison in the Abstract Statement* already referred to, the *Civil Charges* of Bengal in the three years 1827–28 to 1829–30, and according to the Prospective Estimate, exclusive of the expense of buildings and fortifications, and of interest on debt, have been brought into a total. From this total has been deducted, for the purpose of comparison, all charges on account of Malwa opium, which are excluded from the Prospective Estimate, besides the advances for the manufacture both of Bengal opium and of salt, which do not constitute an expense of establishment.

The net Civil Charges will then stand thus:

In 1827–28 - - - - - - - - -	*Sa. Rs.* 4,22,52,580
1828–29 - - - - - - - - - -	3,82,83,353
1829–30 - - - - - - - - - -	3,36,92,457
and by the Prospective Estimate - - - - - - -	3,61,41,100

The effect of the proposed adjustment of the several heads of the charges of 1827–28, by deducting the extraordinary expenditure of the year and applying to each head the total computed reductions, will now be shown. The total of the reductions is taken, for although he whole may not be fully effected by the year 1834, some few, on the other hand, were ffected before the close of 1827–28, and are not included in the Statement.

The charges in the various departments have been minutely examined upon the above principle, and the reductions applied to each head; and the following Statement shows the general result:

Net Civil Charges of 1827–28, exclusive of buildings and interest -		*Sa. Rs.* 4,22,52,580
Deduct, for arrears and extraordinaries, included in 1827–28 under the several heads - - - -	*Rs.* 28,84,000	
Civil and Marine reductions, per Statement of 22d February last - - - - - - -	23,77,980	
Reductions of provincial battalions, classed with Civil Charges, but included in the Military reductions in that Statement - - - -	7,02,625	
		59,64,605
Net adjusted Civil Charges of 1827–28 - -		*Sa. Rs.* 3,62,87,975

This view of the charges may therefore be considered as corroborating the Prospective Estimate of *Rs.* 3,61,41,100. The amounts shown in that document, which is founded upon the accounts of 1829–30, being taken rather low, in comparison with the adjusted charge of 1827–28, indicates that the reductions have operated effectively in the year 1829–30, and may be expected to do so equally in future.

The expense of *Buildings and Fortifications* is estimated at 33 lacs, which is nearly five lacs more than in 1829–30, but it is less than in the two preceding years. For 1830–31, it is estimated at *Rs.* 30,14,200, and the estimates of this expenditure are usually exceeded.

The *Military* Charge of Bengal was in 1827–28 - - -		*Sa. Rs.* 3,86,57,753
Arrears of war charges were defrayed in that year, amounting to -		5,07,123
There remains - - -		*Rs.* 3,81,50,630
The reductions are computed at - - - -	*Rs.* 50,54,063	
From which deducting those of the provincial battalions taken in the Civil branch - - - - - - - -	7,02,625	
There remains to be deducted - - -		43,51,438
Leaving as the future Prospective Charge, in this view -		*Sa. Rs.* 3,37,99,192

The Prospective Estimate founded upon the accounts of 1829–30 takes the charge at 328 lacs of sicca rupees. It is to be observed, that some reductions of the army took place prior to those contained in the Statement of February 1832. Their precise effect cannot with accuracy be ascertained, as separate accounts of reductions were not then kept, but a lower estimate of military charge, founded as it is upon the expenditure of 1829–30, may on the above ground be admissible.

The charge for *Interest* on the Bengal debt, computed in the Prospective Estimate at *Sa. Rs.* 1,99,91,200, demands particular consideration. As all the principal operations connected with the debt of India are carried on at Calcutta, under the superintendence of the Supreme Government, the Interest here estimated is regulated by the amount of debt which, it is considered, will probably be required to answer all the demands upon the Indian treasuries which the ordinary resources from revenue are not equal to meet.

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* Appendix (B.)

Appendix, No. 23.

Memorandum on the Court's Prospective Estimate of 10 March 1832.

The amount actually paid for interest in 1829–30, was *Sa. Rs.* 1,53,48,508

But the amount actually due upon the then existing debt is taken by the Court at - - - - - - - - - - - - - *Sa. Rs.* 1,61,50,000

It was actually *Rs.* 1,61,84,193.

It is computed by the Court that further debt will be incurred in 1832–33 and 1833–34 to cover the Home charges, to remit bullion in repayment of a part of the debt due to the Commercial branch, and to pay to the captors the Deccan and Bhurtpore booty, amounting in all to *Sa. Rs.* 1,70,00,000, the interest on which, at five per cent. per annum, is - - - - - - 8,50,000

Sa. Rs. 1,70,00,000

The remaining debt due to the Commercial branch in 1834 was computed by the Court, in an Estimate prepared for the Committee of the House of Commons in July 1831, at - - - - - - - £. 3,440,946

And the interest upon it at - - - - - - - 2,292,176

Making a Total of - - - £. 5,733,122

Five per cent. interest upon that sum is 286,656*l.*, to realize which at 1*s.* 11*d.* per sicca rupee, they considered would require to be remitted from India - - - - - - - - - - - - - *Rs.* 29,91,200

Making the Total Interest - - *Sa. Rs.* 1,99,91,200

But this calculation assumed, in accordance with the Order of the Committee, that the advances to Commerce since 1829 were to be repaid at 1*s.* 11*d.* per sicca rupee, and that the same rate is to be applied to the entire balance due to the Commercial branch in 1834, whereas the rates established by the Board are those applicable to both. The use of these rates the Court have now estimated would diminish the total debt to Commerce to 3,378,584*l.*, to which they add the expected loss in effecting remittances to meet interest bills, estimated at 1,300,000*l.* (not before included), making the total 4,678,584 *l.* It is now assumed by the Court that this sum is repaid at 1 *s.* 9.247*d.* per sicca rupee, to effect which additional debt must be incurred, occasioning a charge for interest which would fall short of the former calculation only to the amount of - - - - - - - - - - - - 3,48,799

Leaving the Net Amount of annual Interest payable in Bengal - *Sa. Rs.* 1,96,42,401

The first inquiry suggested by this part of the Estimate is; to what extent loans are likely to be required to carry on the public service to 30th April 1834.

The Estimates for India for the years 1830–31* and 1831–32 assume, that in the former year 48 lacs of new debt at interest would be incurred, and in the latter 79 lacs would be paid off, after providing for the required remittance of one crore of rupees to England, and the payment of the Deccan and Bhurtpore prize property. This would show a net decrease of debt in April 1832 of 31 lacs, but this decrease cannot be relied upon, as it is known that the Indian surplus revenue of 1830–31, assumed at 185 lacs of rupees, including the charge of stores received from Europe, will, so far as Bombay is concerned, fall short of being realized by about 30 lacs of rupees. The land revenue of Bengal will also have fallen below the estimated produce by nearly 15 lacs, reducing the local surplus from 185 to 140 lacs. The Home charges of 1830–31, excluding Territorial stores, would require about 122 lacs of sicca rupees, and may probably have been met by the surplus; but it is very unlikely that debt could also have been discharged from it.

The result of 1831–32 was expected by the Bengal Accountant-general, in his Sketch Estimate, to be 44 lacs more favourable than the preceding year. The retrenchments of a prospective character may somewhat improve the result, but not to that extent, and other improvements are of very doubtful character. It may however be fairly presumed, that the Indian surplus, with some aid to be derived from the cash balances, if it is found insufficient,

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* 1830–31: Estimated Debt at Interest.

Bengal, incurred - - - - - - -	*Net* 24,78,744
Madras, ditto - - - - - - - -	18,94,100
Bombay, ditto - - - - - - - -	4,54,000
Total to be incurred - - -	*Rs.* 48,26,844

1831–32: Estimated Debt at Interest.

Bengal, paid off at interest - - - - -	*Net* 92,85,300
Madras, incurred - - - - - - - -	13,70,830
To be paid off—Difference - - -	*Rs.* 79,14,470

cient, will furnish the means to defray the Home charges in 1830–31 and 1831–32 taken together, and if the years 1832–33 and 1833–34 yield similar results, no additional debt will be required to meet those charges. An extraordinary remittance to England in 1832–33 is ordered of 600,000 *l.* to meet the wants of the Home Treasury for 1833–34, which may render it necessary to borrow that amount, or, at 1 *s.* 11 *d.* per rupee, the rate of a bullion remittance, *Sa. Rs.* 62,60,869. 62 ½ lacs, if borrowed at five per cent., would occasion an increase to the interest in 1829–30, taken at

occasion an increase to the interest in 1829–30, taken at - -	*Sa. Rs.* 1,61,84,193
Of - - - - - - - - - - - - -	3,13,000
Making a Total of - - -	1,64,97,193
Instead of the amount assumed by the Court - - - - - -	1,70,00,000

With respect to the debt that would still be due from Territory to Commerce, it is supposed in the Estimate to occasion a further charge for interest of -	*Sa. Rs.* 29,91,200
Or, after deducting the adjustment for exchange - - - - -	3,48,799
A further Charge of - - -	*Rs.* 26,42,401

In this statement it is computed by the Court, that the balance due in 1834 shall be repaid at such rate as shall realize the amount of that balance in England, for which purpose the rate of 1 *s.* 9 247 *d.* per sicca rupee is employed. It is to be presumed, however, that the balance will be repaid in India for investment or remittance at the rate established for all transactions between the two branches, viz. 2 *s* 3.84 *d.* per sicca rupee. Moreover, the charge for loss on remittances to meet Interest Bills, as it is calculated by the Court, has been disallowed by the Board: an account of any such loss has been directed to be prepared upon a modified principle, but it has not yet been received. It is very difficult to estimate with any precision what sum may be due upon the amount between the two branches in 1834. For the present it has been thought advisable to draw out the account between the Territorial and Commercial branches*, from 30th April 1829, in a more simple form, from materials contained in the accounts prepared at the India House, but using exclusively the Board's rates of exchange, giving credit for the remittances as actually ordered, and omitting for the present the loss on remittances to meet interest bills.

The result is, that a balance would remain outstanding on 30th April 1834, consisting of

Principal - - - - - - - - - - - - - -	£. 1,634,271
And adding Interest, as computed by the Court - - - - -	2,149,309
The Total Balance would be - - -	£. 3,783,580

But the Board have determined that a different mode of computing interest shall be adopted, and that the amount of unappropriated surplus profits shall in each year be deducted from the balances on which the Court have calculated interest, since those profits which are applicable to Territorial purposes, have in part supplied the means of paying the Territorial charges in England. This alteration, it is estimated, will reduce the amount of interest during the whole period by about 1,300,000 *l.*, leaving the balance at 2,483,580 *l.*, which if raised in Bengal, would require at the Board's rates, *Sa. Rs.* 2,14,10,172 to repay it; occasioning an annual charge at five per cent. interest of

Total Balance - -	£. 3,783,580
Deduct - -	1,300,000
There remains -	£. 2,483,580

an annual charge at five per cent. interest of - - - - - -	*Sa. Rs.* 10,70,508
which added to the interest before shown, viz. - - - - - -	1,64,97,193
will make the total Charge for Interest in Bengal after 1834 - - -	1,75,67,701
The Interest estimated by the Court being - - - - - - -	1,96,42,401
the decrease under the head of Interest at Bengal will be - -	*Sa. Rs.* 20,74,700

This charge for Interest will be subject to increase by the interest on any sum allowed by the Board for loss on remittances to meet Interest Bills, and to reduction in so far as Surplus Commercial Profits are applied to the discharge of India debt under the 57th section of the Act of 53 Geo. 3, c. 155. The amount of these sums, and especially of the latter, is dependant on so many contingencies, that they cannot be estimated at this time with any accuracy.

The total Charges of Bengal, including Interest on the Debt, are taken in the Court's Prospective Estimate, at - - - - - - - - -	*Sa. Rs.* 9,74,83,501
or at 2 *s.* per current rupee - - - - - - - - -	£. 11,308,086
The total Revenues of that Presidency being estimated at - - -	13,327,240
a surplus Revenue is thus expected to be realized in Bengal to the amount of -	£. 2,019,154

The proposed alterations of this Estimate will be applied hereafter.

Madras

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* Appendix (D).

Appendix, No. 23.

Memorandum on the Court's Prospective Estimate, of 10 March 1832.

Madras Charges.

The irregularity in the amount of the Charges of recent years which has been noticed with regard to the Charges of Bengal, is not observable in those of Madras. The Court assume that the entire expenditure of the latter Presidency will be Madras rupees 4,60,72,520.

The adjustments made upon the expenditure of 1829–30, are as follow:

Total Charges of 1829–30 - - - - - - - -		*Ms.Rs.* 4,77,74,953
Add—		
Future payment to Tanjore creditors - - - -	*Rs.* 6,39,720	
Further Interest on the Carnatic Fund, and small adjustments - - - - - - - - - -	1,57,847	
		7,97,567
		4,85,72,520
Deduct—		
Further Civil Reductions - - - - - - - -	*Rs.* 5,00,000	
Further Military Reductions - - - - - -	20,00,000	
		25,00,000
Total Charges, per Prospective Estimate - -		*Ms.Rs.* 4,60,72,520

Applying to the Charges of the several departments the adjustments upon the results of 1827–28 for extraordinaries and for reductions, as in the Bengal Charges, the total net amount will thus appear:

The *Civil Charges*, exclusive of Buildings and Fortifications, and Interest on Debt,

were in 1827–28 - - - - - - - - - - -		*Ms. Rs.* 1,77,46,754
Deduct—		
Excess of Charge for repair of Tanks, &c. in that year -	*Rs.* 4,00,000	
Reductions in Civil and Marine Departments, according to Statement of 22d February last - - - -	9,64,432	
		13,64,432
Net adjusted Civil Charge - -		*Ms. Rs.* 1,63,82,322

The Prospective Estimate assumes those Charges at *Rs.* 1,68,97,097.

The Civil Charges of the Madras Presidency might on this view be estimated somewhat lower; but as the more extensive Civil Charges of Bengal have been taken on a low scale, it would not be safe to assume a less amount of Civil Charge in the aggregate than the Court have taken.

The Charge for *Buildings and Fortifications* is estimated at *Rs.* 8,85,000. In 1829–30 it was *Rs.* 9,91,532: the average between this and previous years seems to have been adopted.

The *Military* Charges are estimated at *Rs.* 2,57,00,000.

Those of the year 1827–28 were - - - - - - -		*Ms. Rs.* 3,41,03,300
But in that year a large sum was brought to account for War Charges and Arrears of not less than - -	*Rs.* 56,00,000	
The Reductions, according to the Statement before referred to, are computed at - - - -	29,22,806	
Together - - -		85,22,806
Leaving a net adjusted Charge of - -		*Ms. Rs.* 2,55,80,494

which approximates very nearly to the Court's Estimate.

The Interest on the Debt is supposed to increase to 20 lacs of rupees. The increase chiefly arises from the gradual accumulation of the Carnatic Deposit, or the fund set apart from the revenues of the Carnatic for the discharge of the debts of the late Nabobs. This fund will not be equal to the discharge of those debts till some time after the year 1834, so that the full charge is taken in the Estimate.

The total Charges of Madras are estimated at - - - -	*Ms. Rs.* 4,60,72,520
or at 8 *s* per pagoda, equal to 3½ rupees - - - - - -	£. 5,265,431
The Revenues having been taken at - - - - - - - -	5,451,554
a surplus Revenue is expected at Madras amounting to -	£. 186,123

Bombay Charges.

The Charges of this Presidency have too frequently exceeded the Estimates, and their aggregate amount very far exceeds all the receipts which have hitherto been realized to meet them. The retrenchments, however, which have taken place in every department, have, of late years, considerably reduced the expenditure.

The

The adjustments made by the Court upon the charges of 1829–30, in framing their Prospective Estimate, are as follow:

The total Charges of that year were		*By. Rs.* 3,21,95,341
Deduct further reductions:		
Civil Department	*Rs.* 5,50,000	
Marine ditto	2,00,000	
Military ditto	19,00,000	
	26,50,000	
Sundry small adjustments	1,15,341	
		27,65,341
Total Charges, per Prospective Estimate		*Rs.* 2,94,30,000

The further saving from reductions is calculated to arise from such as had not taken effect on the 30th April 1830.

In making adjustments upon the amount of charge in 1827–28, it is necessary to bear in mind that in the General department some alterations have occurred since that year, the effect of which is not shown in the statement of reductions, but which have operated to increase the real or apparent amount of present charge; such are the charges on the stamp revenue not previously included as charge, the net revenue only being stated, and the additional payment to the Civil funds.

The *Civil* Charges, excluding Buildings and Interest, adjusted in like manner with those of Bengal and Madras, were, in 1827–28 - - - - - - *By. Rs.* 1,63,42,927

Deduct excess of charge for Pensions in that year		*Rs.* 11,42,000	
Reductions in Civil and Marine departments, per Statement of 22d February last		11,52,698	
		22,94,698	
Less, charges on account of Stamps, added since 1827–28	*Rs.* 1,66,488		
Additional charge for Civil fund	1,12,000		
		2,78,488	
			20,16,210
Net adjusted Civil Charge			*Rs.* 1,43,26,717

The Prospective Estimate states this charge at *Rs.* 1,44,00,000.

The charge for *Buildings and Fortifications*, estimated at 11 lacs, is taken lower than in the three previous years.

The *Military* Charges have been very materially reduced at this Presidency. In 1827–28, they were - - - - - - - - - - - - - *By. Rs.* 1,82,38,310

The Contingencies of that year were higher than usual by about	*Rs.* 7,00,000	
The Reductions expected, according to the Statement of 22d February last, amount to	33,24,000	
		40,24,000
Leaving a net adjusted Military Charge of		*Rs.* 1,42,14,310

The Court assume the amount at *Rs.* 1,37,30,000.

Retrenchments are still in progress at Bombay; but it admits of doubt whether so considerable a diminution of military charge will be realized.

The head of *Interest* requires no particular remark.

The total Charges of Bombay being assumed in the Prospective Estimate at	*By. Rs.* 2,94,30,000
or at 2*s.* 3*d.* per rupee	£. 3,310,875
and the total Revenues at	2,520,000
a deficit is still expected to exist at Bombay to the extent of	£. 790,875

Upon the review of the whole of the estimated charges of India there does not appear ground for computing them at amounts materially differing from those assumed by the Court. They seem generally to be estimated with as much care and accuracy as the nature of an expenditure will admit, which is remarkably variable, and is influenced by numerous causes which it is impossible to foresee, especially at a period several years before that to which it relates.

The net Charge of *Prince of Wales' Island, Singapore,* &c. is estimated at *Sa. Rs.* 5,58,900, or £. 64,832.

Appendix, No. 23.

Memorandum on the Court's Prospective Estimate of 10 March 1832.

The general result in India of the Prospective Estimate, calculated at the rates of exchange used in the accounts annually laid before Parliament, is as follows:—

Surplus revenue in Bengal, after deducting the net charge of Prince of Wales' Island, &c.	£. 1,954,322
Surplus revenue at Madras	186,123
	£. 2,140,445
Deficit at Bombay	790,875
Net estimated surplus Revenue in India in this view	£. 1,349,570

The Revenues and Charges of the several Indian governments having been considered, it remains only to notice the Territorial charges paid in England, the amount of which for the last three years, together with the Prospective Estimate of the Court, are shown in a Statement hereunto annexed. (*see* Appendix (B. 2.)

The Prospective Estimate exhibits the total amount of these charges, including the cost of Political stores, at	£. 1,640,000
In the Prospective Estimate of July 1831 *, the amount was	1,720,405
Being a Decrease of	£. 80,405

Which decrease is ascertained to arise under the following heads:

Passage of military	£. 10,000
Pay, &c. to officers	5,405
Political freight, &c.	5,000
Pay-office demands	10,000
Political stores	50,000
	£. 80,405

The Home charges in the Prospective Estimate are in the aggregate, including the charge of St. Helena, 1,730,000 *l.*, which is a lower amount than in 1828–29 and 1829–30, but higher than in 1830–31. The excess beyond the latter year, however, arises principally under the head of *Political Stores*, for which no more than 138,430*l.* was paid in 1830–31, being far below the payment in any previous year. The sum of 300,000 *l.*, included in the estimate, must be considered a low Estimate of this expenditure, looking at the average standard of previous years.

The head of *Pay to Officers on Furlough and Retirement* continues at a high amount, as the list has hardly reached its maximum. The effect of the large augmentations of the Indian armies in 1804 to 1807 is now felt, the period having arrived when the officers of those years are claiming their retirement allowance.

The *Pay-office Charges* are taken lower, in consequence of the reduction in the number of King's regiments in India. The charge of the *Civil Establishments for Absentee Allowances* is one of recent occurrence, the full effect of which is not yet experienced, till which time it must gradually increase. Under other heads the expenditure of average years appears to have been assumed.

The general result of the Court's Prospective Estimate, supposing the present system to continue in operation, is shown to be as follows:

Surplus revenue in India	*Sa. Rs.* 1,17,81,557	
Which, at the rates of exchange established in the Plan of 1814, will meet the Home charges to the extent of		£. 1,366,660
But will fall short of defraying the whole of those charges, viz.		1,730,000
by the sum of		£. 363,340
To which the Court add an amount in compensation for the loss alleged to be sustained by the Commercial branch, by remitting funds to meet the bills drawn upon the Home Treasury for interest on India debt. Some compensation may become due on this head, but the principle of calculating it is in dispute. Any reduction in the Court's rate will diminish the charge, but any increase of bills to be drawn † will augment it. The charge, as computed by them, amounts to *Sa. Rs.* 7,80,028, or at the exchange above mentioned		90,483
The Deficit will thus be increased to		£. 453,823

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* Evidence printed in October 1831, p. 559.

† Since the date of the Court's Estimate the privilege of drawing bills for interest has been extended, which will occasion an increasing annual payment in this country on that account.

The revenues of India and the charges upon them, abroad and at home, having been reviewed, it remains only to bring together the modifications suggested in the foregoing remarks, which are as follow:

	Sa. Rs.	*Sa. Rs.*
Bengal—Revenue from salt might be taken higher by	5,00,000	
Ditto, Nagpore subsidy, ditto	2,00,000	
		7,00,000
Madras—Revenue from profits of Government bank	*Ms. Rs.* 80,000	
at 106.62 per 100 sicca rupees		75,033
Bengal—Charge for interest on debt, should be less by		20,74,700
Total Improvement	*Sa. Rs*	28,49,733
Which would reduce the deficit under the existing system, as shown by the Court, of		39,12,264
to	*Sa. Rs.*	10,62,531
which, at the Board's rates, would produce	£.	123,253
instead of the sum assumed by the Court		453,823
being a diminution of the Deficiency, amounting to	£.	330,570

The deficiency of 123,253 *l.* will be subject to alteration, according as the circumstances noticed under the head of Interest on Debt in Bengal, shall enhance or diminish that charge; and according as the loss on remitting funds to pay interest bills shall undergo correction.

	Sa. Rs.
The second view taken by the Court, namely, the result in case the present system ceases, and the Territory is left to its own resources, shows the same amount of surplus in India as in the former view	1,17,81,557
From this is deducted the cost of remitting the funds for interest bills, and for advances to various institutions not included in the Home charges, which at 1 *s.* 9.247 *d.* per sicca rupee, would require an additional sum of	14,25,747
This charge would in the case, and at the rate of remittance, supposed, be no longer a doubtful or disputed one, for the loss sustained must then be made good, as the present regulation will have ceased. There would then be applicable to the Home charges	1,03,55,810
The improvement above shown as resulting from the modifications suggested in the Prospective Estimate, namely	28,49,733
will add that amount to the Indian surplus, making the Total	*Sa. Rs.* 1,32,05,543
which if remitted at 1 *s.* 9.247 *d.* per rupee, will produce	£. 1,169,076
and the Home charges amounting to	1,730,000
the Deficiency will be reduced to	£.[*] 560,924

subject to the possible alterations under the head of Interest, above noticed.

To this result would be added, according to the Court's view of their ultimate claims, interest on the expenditure of [†] 3,616,113 *l.* in India, in the wars which preceded the acquisition of the Dewannee	180,805
And interest on the Home-bond debt, taken at 3,600,000 *l*, alleged to be Territorial	90,000
Making the total annual Deficiency	£. 831,729

[†] Vide note to Statement (C.) p. 350.

Besides any interest or annual payment on account of any property of the Company, in their Commercial capacity, existing upon the Indian territories.

It should be clearly understood that the deficiency assumed in the views above given is the estimated result of the Indian finances in the year 1834, provided that no material defalcation of resources occurs; that the whole of the reductions actually ordered are carried into effect; that they are not counteracted by subsequent increase of charge; that peace continues, both in India and in Europe; and on the other hand, that the remittances to meet the Territorial charges in England cannot be effected at a more favourable rate than that assumed by the Court, of 1 *s.* 9.247 *d.* per sicca rupee. Considering the great uncertainty at what rate the remittances can be effected through other than the channels hitherto employed, and the probability that much may be realized by bills on India, to which operation the rate assumed applies, it has appeared safer and better suited to the present purpose of estimating the contingent state of the Indian finances at a distant period, not to alter the rate of remittance adopted by the Court.

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[*] A Prospective Estimate presented to the House of Lords, since the date of this Memorandum (5 July 1832), varies in some respects from the present, the principle of statement prescribed by the terms of their Lordship's order being different, and the period not exclusively confined, as in this case, to the year 1834.

It is not the object of the present remarks to enter into the important consideration of the prospects that may be supposed to exist for the further amelioration of the Indian finances, so as to render India financially independent of extraneous aid, to enable it to reduce the debts incurred during the prosecution of expensive wars, and to render it better prepared to sustain the expense of hostilities or hostile preparations, should they become necessary; but it may not be irrelevant to offer a concluding observation or two bearing on that subject.

It must be admitted that, in reference to the above-mentioned objects, the result of the Indian finances, whether present or prospective, is far from satisfactory. There is little or no prospect of its improvement by means of new or increased resources; retrenchment and economy in expenditure appear to be the chief remedy. Much has been effected in the way of retrenchment during the last few years, and it is satisfactory to observe that the expenditure has been brought more nearly to accord with the income; but if retrenchment be the only available means of improvement, much more remains to be done, and according to the views taken by the home authorities, as will be presently referred to, it is not unreasonable to expect that more may still be effected.

In the Statement of Reductions *, which has been frequently noticed, two columns are introduced, one showing to what extent the important recommendations of the Civil Finance Committee, who were long and laboriously engaged in Calcutta in revising the civil establishments of all the Presidencies, had been carried into effect; the other showing to what extent those recommendations had not yet been acted upon. It is not improbable that some of these latter recommendations, which by the last advices were under consideration, have before this time been adopted. Several of the more extensive measures, however, involve material and fundamental alterations of system, the consideration of which requires mature deliberation and caution, and several could only be adopted under authority of the Legislature, while in proportion as the changes proposed are extensive and untried, the financial benefit of them must be considered as less certain. But independently of greater changes, there would appear to be scope for considerable amelioration, on a comparison of the present standard of expenditure with that of the year 1823-24, to which, as being that of a recent year of peace in India, preceding the last war with the Burmese State, the Court, in their letter of 12th December 1827, directed that it should be reduced. The extent to which that object remains unaccomplished is shown by the Accountant-general of Bengal (Mr. Morley), in a comparative Statement inserted in his letter of 15th June 1831, upon which he makes the following remarks:

"The following Statement of the actual charges of the year 1829-30, contrasted with those of 1823-24, is framed upon the principle laid down in the 14th paragraph of the Honourable Court's despatch, under date 12th December 1827, from which it will appear, that in order to regain the level of the expenditure of the year 1823-24, prescribed by the Honourable Court as the scale by which the charges of the Government should be regulated, your Honourable Vice-president in Council will have to effect further reduction of charges to the extent of about 80 lacs of rupees."

The comparative Statement to which Mr. Morley refers is appended to this paper †. It is, however, to be observed, that a large portion of the excess beyond the charge of 1823-24 consists of increase of interest on the debt, which is stated to amount to nearly 32 lacs of rupees, the reduction of which must depend upon the more distant and difficult operation of the diminution of the India debt, or of the rate of interest paid upon it. But, independently of this amount, there remains a balance of 48 lacs, in which the existing establishments exceed those which were found sufficient for the government of India previously to the breaking out of the Burmese war. If the new charge of the districts ceded by that power is deducted, namely, seven lacs of rupees, the balance or net excess is 41 lacs, exclusive of increased interest.

The object of retrenchment has been further impressed upon the Indian government, since the date of the orders of 12th December 1827, above referred to. The Court's circular letter of 10th March 1830, drew their attention to the considerable excess in the civil charges above their amount in 1816-17, as apparent on a comparison of the establishments of that year with those of 1826-27; as laid before Parliament, and they were directed to reconsider every item of increased charge, and every augmentation in the number of persons employed, both European and Native, with a view of reducing, as far as practicable, the offices, establishments and salaries to the state in which they were in 1816-17, after allowing for increase from annexations of territory since that period.

In the letter to Bengal, Statements of the comparative rate of the various heads of charge were transmitted; and that Government was particularly directed to consider the augmented rate of charge for collecting the land revenues and customs, the former, in the Lower Provinces, having increased from 4⅔ to 8 per cent., and the latter from 10½ to 19 per cent.

Information has since been received from Bengal, that, in September 1830, the civil auditor had been directed to prepare statements in conformity with the instructions above referred to, with a view to the reduction of the charges, as far as practicable, to the standard of 1816-17. No advice of further proceedings has yet been received.

India Board, 9th May 1832. *Wm. Leach.*

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* *Vide* Financial Appendix, No. 7.

† *Vide* Financial Appendix, No. 5.

Appendix, No. 23.

(A.) Details of the Court's Prospective Estimate of 10 March 1832.

APPENDIX TO MEMORANDUM ON THE PROSPECTIVE ESTIMATE.

(A.)

DETAILS of the PROSPECTIVE ESTIMATE of the INDIAN FINANCES, forwarded with Mr. Auber's Letter to the Board, dated the 10th ultimo, drawn out on the same principle as those of the Estimate presented to the Select Committee of the House of Commons in July 1831.

REVENUES:	BENGAL.	MADRAS.	BOMBAY.
	Sicca Rupees.	*Madras Rupees.*	*Bombay Rupees.*
Mints, Post-office, Stamps, Judicial -	44,00,000	9,00,000	6,00,000
Land Revenue, &c. - - - - -	7,06,00,000	3,45,00,000	1,63,50,000
Customs - - - - - - -	67,50,000	51,00,000	41,00,000
Ceded Territory (including Burmese Cessions) - - - - -	43,50,000	—	—
Salt - - - - - - - -	1,80,00,000	37,00,000	2,00,000
Opium - - - - - - -	1,00,00,000	- - -	10,00,000
Marine - - - - - - -	2,90,000	68,000	1,50,000
Subsidies - - - - - -	5,00,000	34,33,100	—
	11,48,90,000	4,77,01,100	2,24,00,000
		at 106.62 to 100 *Siccas.*	
Sicca Rupees	11,48,90,000	4,47,39,355	2,10,09,192
TOTAL Revenues of India - - - *Sicca Rupees*			18,06,38,547

CHARGES:	BENGAL.	MADRAS.	BOMBAY.
	Sicca Rupees.	*Madras Rupees.*	*Bombay Rupees.*
Civil Charges (including Provincial Battalions) - - - - - -	77,00,000	28,00,000	44,50,000
Mints, Post-office, Stamps - - -	15,00,000	5,10,000	3,50,000
Judicial - - - - - - -	89,00,000	31,50,000	24,00,000
Land Revenue, &c. and Customs -	1,38,00,000	95,00,000	57,00,000
Ceded Territory (including Burmese Cessions) - - - - - -	11,00,000	—	—
Salt - - - - - - - -	68,00,000	7,20,000	—
Opium - - - - - - -	25,00,000	—	—
Marine - - - - - - -	10,00,000	1,67,800	15,00,000
Buildings, &c. - - - - - -	33,00,000	8,85,000	11,00,000
Military - - - - - - -	3,28,00,000	2,57,00,000	1,37,30,000
Tanjore Deposit - - - - -	- - -	6,39,720	—
Interest - - - - - - -	1,99,91,200	20,00,000	2,00,000
	9,83,91,200	4,60,72,520	2,94,30,000
		at 106.62 to 100 *Siccas.*	
Sicca Rupees	9,83,91,200	4,32,11,892	2,76,02,701
TOTAL Charges of India - - - *Sicca Rupees*			16,92,05,793
Indian Surplus - - - - - - -			1,14,32,754
Sicca Rupees			18,06,38,547

(Errors excepted.)

East India House,
12 April 1832.

(signed) *James C. Melvill,*
Audr Indian Accts.

(B. 1.)

PROSPECTIVE ESTIMATE of the State of the FINANCES of INDIA at the close of the East India Company's present Term, transmitted to the Board by the Court of Directors, on the 10th March 1832, compared with the Actual Accounts of those Finances in the three Years 1827-28 to 1829-30, and with the Estimates for the Year 1830-31: the whole framed, generally, on the principles of the Accounts presented to Parliament.

——→	Actual, 1827-28.	Actual, 1828-29.	Actual, 1829-30.	Court's Prospective Estimate of 10 March 1832.	Regular Estimate, 1830-31.
BENGAL REVENUES:	*Sa. Rs.*	*Sa. Rs.*	*Sa. Rs.*	*Sa. Rs.*	*Sa. Rs.*
Mints - - - - Post-office - - - Stamps - - - - Judicial - - - -	Sk. Est. 50,80,000 Reg. Est. 47,07,000 47,61,390	46,95,000 45,85,000 43,89,846	46,09,000 46,32,000 45,20,823	44,00,000	47,20,000
Land, &c. Revenue - -	Sk. Est. 7,14,70,000 Reg. Est. 7,23,90,000 7,17,80,522	7,21,30,000 7,14,90,000 7,06,66,812	7,17,06,000 7,17,30,000 7,06,58,714	7,06,00,000	7,18,75,000 Probable Actual, 7,04,02,000
Customs - - - -	Sk. Est. 67,00,000 Reg. Est. 70,15,000 71,70,115	69,40,000 69,00,000 72,04,061	70,00,000 70,60,000 65,21,307	67,50,000	67,52,000
Ceded Territory and Tributes	Sk. Est. 49,50,000 Reg. Est. 31,95,000 40,12,985	52,50,000 50,90,000 39,47,613	51,00,000 46,20,000 33,55,579	43,50,000	45,65,000
Burmese Cessions - -	7,54,197	10,11,435	9,49,279		10,57,000
Salt - - - - -	Sk. Est. 2,05,50,000 Reg. Est. 2,11,00,000 2,05,36,873	2,00,00,000 1,94,00,000 1,96,10,556	1,68,10,000 1,66,50,000 1,64,34,370	1,80,00,000	1,83,00,000
Opium - - - -	Sk. Est. 1,33,00,000 Reg. Est. 1,69,20,000 1,76,86,387	1,60,00,000 1,55,60,000 1,66,45,613	1,51,20,000 1,51,50,000 1,52,62,092	1,00,00,000	1,37,00,000
Behar and Benares Opium, included above 1826-27: 81,48,533	1,14,85,943	1,11,94,842	1,11,07,859	The whole.	1,24,00,000
Marine - - - -	3,31,775	3,16,608	2,89,995	2,90,000	3,05,000
Nagpore Subsidy - -	- - -	- - -	- - -	5,00,000	5,70,000
TOTAL, exclusive of Temporary Receipts - - *Rs.*	12,70,34,244	12,37,92,544	11,79,92,159	11,48,90,000	12,18,44,000
Receipts from Ava - -	16,03,537	14,99,111	7,92,747	- - -	6,00,000
Do. - Bhurtpore -	- - -	7,74,291	3,98,544	- - -	3,00,000
Do. - Scindia - -	- - -	13,89,826	—	—	—
TOTAL Bengal Revenues - Rs.	12,86,37,781	12,74,55,772	11,91,83,450	- - -	12,27,44,000
Or, at the rate used in the Parliamentary Accounts, viz. 2 s. per Current Rupee - -	£. 14,921,983	£. 14,784,870	£. 13,825,280	£. 13,327,240	£. 14,238,304
MADRAS REVENUES:	*Ms. Rs.*	*Ms. Rs.*	*Ms. Rs.*	*Ms. Rs.*	*Ms. Rs.*
Mints - - - - Post-office - - - - Stamps - - - - Judicial - - - -	9,31,710	9,20,590	8,97,884	9,00,000	9,24,729
Land, &c. Revenue, including Tobacco - - -	Sk. Est. 3,72,95,000 Reg. Est. 3,67,31,997 3,42,92,262	3,66,57,400 3,64,72,973 3,48,15,231	3,60,50,000 3,63,66,253 3,36,99,778	3,45,00,000	3,46,50,777

	Actual, 1827–28.	Actual, 1828–29.	Actual, 1829-30.	Court's Prospective Estimate of 10 March 1832.	Regular Estimate, 1830–31.
	Ms. Rs.	*Ms. Rs.*	*Ms. Rs.*	*Ms. Rs.*	*Ms. Rs.*
MADRAS REVENUES—*cont^d.*	Sk. Est. 46,55,000 Reg. Est. 48,58,567	48,97,000 51,79,586	51,39,600 53,03,568		
Customs - - - -	49,58,881	53,37,560	51,68,848	51,00,000	51,67,725
	Sk. Est. 30,50,000 Reg. Est. 28,13,448	29,00,000 34,96,865	34,50,000 35,86,742		
Salt - - - - - -	30,29,183	35,38,644	41,08,391	37,00,000	40,00,000
Marine - - - -	68,275	68,667	78,373	68,000	67,500
Subsidies - - - -	34,33,111	34,33,111	34,33,111	34,33,100	34,33,111
Profits of the Government Bank	80,164	87,615	—	—	—
TOTAL - - - *Rs.*	4,67,93,586	4,82,01,418	4,73,86,385	4,77,01,100	4,82,43,842
Or, at the Parliamentary rate, viz. 2*s.* 3 3/7 *d.* p' rupee	£. 5,347,838	- - -	£. 5,715,587	£. 5,451,554	£. 5,513,582
Native Pension Fund - - -		5,80,262			
		4,87,81,680			
£.		5,575,049			
BOMBAY REVENUES:	*By. Rs.*	*By. Rs.*	*By. Rs.*	*By. Rs.*	*By. Rs.*
Mint - - - - - Post-office - - - - Stamps - - - - Judicial - - - -	3,65,103	3,15,494	6,02,168	6,00,000	6,07,300
	Sk Est. 1,75,00,000 Reg. Est. 1,92,62,400	1,80,14,000 1,90,04,300	1,85,06,300 1,86,54,900		
Land, &c. - - - -	1,83,84,563	1,61,62,103	1,61,17,261	1,63,50,000	1,81,24,700
	Sk. Est. 29,28,500 Reg. Est. 34,01,740	34,01,000 41,49,050	40,06,000 40,98,000		
Customs - - - -	35,08,188	37,68,490	42,96,088	41,00,000	41,54,100
	Sk Est. 1,66,100 Reg. Est. 1,53,840	1,59,500 1,92,800	1,85,400 1,83,900		
Salt - - - - -	1,77,190	1,85,820	2,43,129	2,00,000	2,18,400
Marine - - - -	1,63,405	2,95,223	2,65,289	1,50,000	2,33,200
✓ Opium - - - -	- - -	- - -	- - -	10,00,000	14,00,000
TOTAL - - - *Rs.*	2,25,98,449	2,07,27,130	2,15,23,935	2,24,00,000	2,47,37,700
Or, at the Parliamentary rate, viz. 2*s.* 3*d.* p' rupee	£. 2,542,325	£. 2,331,802	£. 2,421,443	£. 2,520,000	£. 2,782,991
PRINCE OF WALES ISLAND REVENUES:					
	Sa. Rs.	*Sa. Rs.*	*Sa. Rs.*	*Sa. Rs.*	*Sa. Rs.*
Land Revenue - - -	3,88,610	4,13,624	2,83,596	- - -	5,31,000
	£. 45,079	£. 47,980	£. 32,897	- - -	£. 61,596

(*continued*)

	Actual, 1827–28.	Actual, 1828–29.	Actual, 1829–30.	Court's Prospective Estimate of 10 March 1832.	Regular Estimate, 1830–31.
	Sa. Rs.	*Sa. Rs.*	*Sa. Rs.*	*Sa. Rs.*	*Sa. Rs.*
BENGAL CHARGES:					
Civil, including Provincial Battalions - - - -	1,07,29,813	83,82,834	77,79,114	77,00,000 5,58,900 * 71,41,100	80,29,596
Mint - - - - - Post-office - - - - Stamps - - - -	19,17,145	16,03,219	15,77,840	15,00,000	14,44,000
Judicial - - - -	96,74,099	91,78,952	73,88,775	89,00,000	94,06,000
Land Revenue, &c. - -	1,37,71,538	1,31,22,347	1,07,95,315	1,38,00,000	1,51,34,000
Customs - - - -	10,93,172	10,74,922	9,32,308		9,69,000
Ceded Territory - - -	5,94,157	5,69,663	11,90,820	11,00,000	7,33,000
Burmese Cessions - -	7,14,713	4,52,458	7,34,362		7,15,000
Salt Advances and Charges -	69,68,296	76,21,151	47,24,328	58,00,000	40,00,000
Opium - - - -	56,74,607	58,49,603	41,46,656	25,00,000	31,96,957
Marine - - - -	10,15,044	10,21,165	11,07,311	10,00,000	10,71,835
TOTAL Civil Charges - -	5,21,52,584	4,88,76,314	4,03,76,829	4,17,41,100	4,46,99,388
Deduct, Charge of Malwa Opium, Advances for Salt and Opium, &c.	99,00,004	1,05,92,961	66,84,372	Supposed, 56,00,000	52,10,750
Net Civil Charges - - -	4,22,52,580	3,82,83,353	3,36,92,457	3,61,41,100	3,94,88,638
Buildings and Fortifications -	47,28,366	34,21,794	28,38,752	33,00,000	30,14,200
Military - - - -	3,86,57,753	3,66,52,804	3,47,76,829	3,28,00,000	3,34,05,569
			Adjustment of Exchange -	1,99,91,200 3,48,799	
Interest on Debt - - -	1,47,60,802	1,62,98,318	1,53,48,508	1,96,42,401	1,68,00,000
TOTAL Bengal Charges, exclusive of Temporary Heads	11,02,99,505	10,52,49,230	9,33,40,918	9,74,83,501	9,79,19,157
Adjustment in Opium Account	- - -	14,87,878 10,37,61,352	—	—	—
Gratuity to Troops, Burmese War - - - -	7,86,472	33,668	—	—	—
Deccan Booty, carried to Account before, as Revenue -	51,80,218	- - -	34,36,887	—	—
TOTAL - - - *Sa. Rs.*	11,62,66,195	10,37,95,020	9,67,77,805	—	—
Or at 2 s. per Current Rupee -	£. 13,486,879	£. 12,040,222	£. 11,226,225	£. 11,308,086	£. 11,358,622

* Net Charge, Prince of Wales Island, &c.

	Actual, 1827-28.	Actual, 1828-29.	Actual, 1829-30.	Court's Prospective Estimate of 10 March 1832.	Regular Estimate, 1830-31.
MADRAS CHARGES:	*Ms. Rs.*	*Ms. Rs.*	*Ms. Rs.*	*Ms. Rs.*	*Ms. Rs.*
	29,18,272	27,31,669	25,79,853	- - -	24,98,395
Carnatic Petty Claims	5,425	2,24,333	2,32,017	- - -	2,28,000
Civil - - - - - -	29,23,697	29,56,002	28,11,870	28,00,000	27,26,395
Mints - - - - - Post-office - - - - Stamps - - - - -	5,17,850	5,22,697	5,42,210	5,10,000	5,16,425
Judicial - - - - - -	32,52,823	32,47,786	32,74,107	31,50,000	31,60,924
Land Revenue and Customs -	1,02,36,870	95,74,722	96,33,492	95,00,000	96,26,910
Salt - - - - - -	6,51,175	7,22,064	6,99,248	7,20,000	6,76,543
Marine - - - - - -	1,64,339	2,91,788	1,96,357	1,67,800	1,89,900
TOTAL Civil Charges - -	1,77,46,754	1,73,15,059	1,71,57,284	1,68,47,800	1,68,97,097
Buildings and Fortifications -	7,16,418	6,91,670	9,91,532	8,85,000	5,84,304
Military - - - - - -	3,41,03,300	3,01,37,727	2,78,24,338	2,57,00,000	2,65,50,990
Tanjore Debts - - -	- - -	- - -	- - -	6,39,720	—
Interest on Debt - - -	15,66,468	17,43,630	18,01,799	20,00,000	19,33,006
TOTAL Charges of Madras - - - *Ms. Rs.*	5,41,32,940	4,98,88,086	4,77,74,953	4,60,72,520	4,59,65,397
Or at 2 *s.* 3 ¾ *d.* per rupee -	£. 6,186,622	£. 5,701,495	£ 5,459,995	£. 5,265,431	£. 5,253,188
BOMBAY CHARGES:	*By. Rs.*	*By. Rs.*	*By. Rs*	*By. Rs.*	*By. Rs.*
Civil - - - - - -	42,20,278	48,69,387	41,46,974	44,50,000	43,36,300
Mint - - - - - Post-office - - - -	1,99,865	1,88,995	3,57,879	3,50,000	4,18,310
Judicial - - - - - -	27,15,088	25,38,266	25,67,868	24,00,000	22,73,700
Land Revenue and Customs -	73,15,591	56,89,920	63,18,123	57,00,000	64,55,400
Marine - - - - - -	18,92,105	16,23,061	17,71,769	15,00,000	15,54,100
TOTAL Civil Charges - *Rs.*	1,63,42,927	1,49,09,629	1,51,62,613	1,44,00,000	1,50,37,810
Buildings, &c. - - -	12,71,891	11,09,227	13,68,459	11,00,000	11,43,500
Military - - - - - -	1,82,38,310	1,64,50,359	1,54,76,404	1,37,30,000	1,49,40,100
Interest on Debt - - -	2,42,044	2,00,865	1,87,865	2,00,000	3,55,400
TOTAL Charges of Bombay - - *By. Rs.*	3,60,95,172	3,26,70,080	3,21,95,341	2,94,30,000	3,14,76,810
Or at 2 *s.* 3 *d.* per rupee -	£. 4,060,707	£ 3,675,384	£. 3,621,976	£. 3,310,875	£. 3,541,141
PRINCE OF WALES ISLAND, SINGAPORE, &c CHARGES	*Sa. Rs.*	*Sa. Rs.*	*Sa. Rs.*	*Sa. Rs.*	*Sa. Rs.*
Civil - - - - - -	13,93,687	11,91,178	10,57,089	- - -	3,35,000
Buildings, &c. - - -	91,170	1,88,739	1,01,519	- - -	
Military - - - - - -	2,09,300	1,51,012	1,62,068	- - -	
Interest - - - - - -	17,448	2,586	1,822	- - -	
CHARGES - *Rs.*	17,11,605	15,33,515	13,22,498	—	—
Deduct, Revenues - - - -	3,88,610	4,13,624	2,83,596	- - -	5,31,000
NET CHARGE - - -	13,22,995	11,19,891	10,38,902	5,58,900	Net Revenue, 1,96,000
Or at 2 *s.* per Ct. rupee -	£. 153,467	£. 129,908	£. 120,513	£. 64,832	£. 22,736

GENERAL RESULT in *India*, at the Rates of Exchange used in the Parliamentary Accounts.

—	1827–28.	1828-29.	1829–30.	Court's Prospective Estimate.	Regular Estimate, 1830–31.
Revenues:	£.	£.	£.	£.	£.
Bengal - - - - - -	14,921,983	14,784,870	13,825,280	13,327,240	14,238,304
Madras - - - - - -	5,347,838	5,575,049	5,715,587	5,451,554	5,513,582
Bombay - - - - -	2,542,325	2,331,802	2,421,443	2,520,000	2,782,991
Net Revenue of Prince of Wales Island, &c. - - - - -	- - -	- - -	- - -	- - -	22,736
Total Revenues - - £.	22,812,146	22,691,721	21,962,310	21,298,794	22,557,613
Charges:	£.	£.	£.	£.	£.
Bengal - - - - - -	13,486,879	12,040,222	11,226,225	11,308,086	11,358,022
Madras - - - - - -	6,186,622	5,701,495	5,459,995	5,265,431	5,253,188
Bombay - - - - -	4,060,707	3,675,384	3,621,976	3,310,875	3,541,141
Net Charge of Prince of Wales Island, &c. - - - - -	153,467	129,908	120,513	64,832	—
Total Charges - - £.	23,887,675	21,547,009	20,428,709	19,949,224	20,152,951
Surplus Revenue - - £.	- - -	1,144,712	1,533,601	1,349,570	2,404,662
Surplus Charge - - £.	1,075,529	—	—	—	—

(B. 2.)

PROSPECTIVE ESTIMATE of Territorial Charges paid in *England*; with the Amount of those Charges in the last Three Years.

—	1828–29	1829–30.	1830–31.	Prospective Estimate of 10 March 1832.
	£.	£.	£.	£.
Passage of Military - - - -	72,730	8,357	28,348	50,000
Pay, &c. to Officers, including Off-reckonings - - - - -	388,072	542,254	491,551	470,000
Political Freight and Demorage - -	106,663	99,065	62,462	90,000
Pay-office Demands for King's Troops in India - - - - -	354,800	317,712	295,649	270,000
Retiring Pay, &c., King's Troops -	60,000	60,000	60,000	60,000
Political Charges General - - -	366,532	374,406	333,834	350,000
Expenses on Account of Prince of Wales Island, Singapore, &c. - - -	6,487	7,266	7,655	10,000
Tanjore Commission - - - -	1,705	1,652	6,942	
Civil Establishments, Absentee Allowance, &c. - - - - - -	36,369	32,766	31,457	40,000
Paid to the Government of Persia -	124,444	—	—	—
£.	1,517,802	1,443,478	1,317,898	1,340,000
Territorial Stores - - - - -	449,603	297,510	138,430	300,000
Charges of St. Helena - - -	113,054	96,122	97,271	90,000
Total - - £.	2,080,459	1,837,110	1,553,599	1,730,000

Appendix, No. 23.

(B.) General Results of the Court's Prospective Estimate of 10 March 1832.

(B. 3.)

GENERAL RESULTS of the PROSPECTIVE ESTIMATE of the Court of Directors, dated the 10th March 1832, after converting the Surplus Revenue into British Currency, at the Rates which it is expected to realize.

I.—Supposing the existing system to continue,

REVENUES:	*Sa. Rs.*	*Sa. Rs.*
Bengal	11,48,90,000	
Madras - *M. Rs.* 4,77,01,100 at 106.62 per 100 *Sa. Rs.*	4,47,39,355	
Bombay - *B. Rs.* 2,24,00,000 at - ditto	2,10,09,192	
TOTAL Revenues - - - *Sa. Rs.*		18,06,38,547
CHARGES:	*Sa. Rs.*	
Bengal	*9,74,83,497	
Madras - *M. Rs.* 4,60,72,520 at 106.62 per 100 *Sa. Rs.*	4,32,11,892	
Bombay - *B. Rs.* 2,94,30,000 at - ditto	2,76,02,701	
Net Charge of Prince of Wales Island, Singapore, &c.	5,58,900	
TOTAL Charges		16,88,56,990
Surplus Revenue in India - - - *Sa. Rs.*		1,17,81,557
From this Sum is to be deducted the computed Loss in remitting Funds to pay the Bills for Interest on the Indian Debt, or the difference between the rate at which the Bills are drawn, and at which Funds can be remitted to meet them		7,80,028
Amount estimated to be applicable to the payment of the Home Territorial Charges - - - *Sa. Rs.*		1,10,01,529
		£.
This amount will be sufficient at the Board's rate of exchange to meet those Charges to the extent of		1,276,177
The Territorial Charges paid in England are estimated at	£. 1,340,000	
The cost of Territorial Stores at	300,000	
The expense of St. Helena at	90,000	
		1,730,000
There remains a Deficit, on this view, of - - - £.		453,823

Or at the Board's rates, *Sa. Rs.* 39,12,264, as shown by the Court.

II.—Supposing the existing system to terminate, and the Trade to be separated from the Territorial management.

	Sa. Rs.
Indian Local Surplus, as before shown	1,17,81,557
Deduct, Loss in effecting remittances to meet Bills for Interest on the Debt, and Advances to various Institutions not included in the Home Charges, which are estimated by the Court at 689,000 *l.*; which loss arises from the difference between the estimated rate of 1 *s.* 9.247 *d.*, being the average rate of Bills drawn in London on Calcutta in the last three years, and 2 *s.* 2.012 *d.*, the average rate at which the Territory is engaged to effect the remittance	14,25,747
Amount remaining applicable to the payment of the Home Territorial Charges - - - *Sa. Rs.*	1,03,55,810
Which, at 1 *s.* 9.247 *d.*, would produce - - - £.	916,791
This sum deducted from the estimated amount of the Home Charges	1,730,000
Leaves an annual Deficit, on this view, of - - - £.	813,209 (*carried forward*)

Or at 1 *s.* 9.247 *d.* per rupee, *Sa. Rs.* 91,85,772, as shown by the Court.

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* This sum, according to the details recently furnished by the Court, would be *Sa. Rs.* 9,74,83,501; but to produce the result originally stated, an adjustment of four rupees is required in that amount.

Appendix, No. 23.

(B). General Results of the Prospective Estimate of 10 March 1832.

		£.
Brought forward - - - -		813,209
Further Claims of the Company which are as yet undetermined, and of uncertain amount, may eventually be brought forward. Of these Claims the following are stated by the Court, the liquidation of which would augment the annual Deficiency.		
Interest on the sum to be raised to defray the Expenditure in Wars previous to the acquisition of the Dewannee (not including Interest), viz. on * 3,616,113 *l.*, if borrowed at 5 per cent. - - - £.	180,805	
Interest on the Home-bond Debt alleged to have been incurred for Territorial purposes, taken at 3,600,000 *l.* at 2½ per cent. the present rate of interest - - - -	90,000	
		270,805
These Charges would increase the annual Deficiency to - - £.		1,084,014

A further eventual claim of the Company is for the value of the several forts, towns, islands, territories and rights abroad, possessed by them as a Commercial corporation, the amount of which has not been stated.

(C.)

(C.) Effect on the Prospective Estimate of suggested Alterations.

STATEMENT of the effect that will be produced upon the PROSPECTIVE ESTIMATE by the Alterations suggested in the Memorandum prepared at the India Board.

I.—Supposing the existing system to continue.	*Sa. Rs.*
Surplus Revenue in India estimated by the Court - - - -	1,17,81,557
Improvement expected according to the Memorandum, as specified on page 341 - - - - - - - - - - - - -	28,49,733
Estimated Surplus Revenue in India in 1834 - - - -	1,46,31,290
Deduct Loss in remitting Funds to pay the Bills for Interest on the Indian Debt, as computed by the Court - - - -	† 7,80,028
Amount estimated to be applicable to the payment of the Home Territorial Charges - - - - - - - *Sa. Rs.*	1,38,51,262

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* This is the sum alleged to have been expended, exclusive of interest. From this claim, including interest, the Court propose to deduct the amount of the Home Bond Debt in 1780, amounting to 1,514,779 *l.*

† This amount is liable to adjustment. *Vide* Memorandum, page 340.

(C) Effect on the Prospective Estimate of suggested Alterations.

	£.
This sum will be sufficient, at the Board's rates of exchange, to meet those Charges to the extent of - - - - - - - -	1,606,747
The Home Territorial Charges being estimated at - - - -	1,730,000
There would remain a Deficit, on this view, of - - - £.	123,253

II.—Supposing the existing system to terminate, and the Trade to be separated from the Territorial Management.

		Sa.Rs.
Indian Local Surplus Revenue, as before shown - - - - - -		1,46,31,290
Deduct, Loss in remitting funds to pay Interest Bills, together with advances to various institutions, not included in the Home Charges, if effected at 1 *s.* 9.247 *d.* per *Sa.R.* - - - - - - - - -		14,25,747
Amount estimated to be applicable to the payment of the Home Territorial Charges - - - - - - - *Sa.Rs.*		1,32,05,543
Which, if remitted at the above rate, will realize in England - -		£. 1,169,076
And as the Home Charges are estimated at - - - - - -		1,730,000
There will be an annual Deficit, on this view, of - -		* 560,924
If the Court's view of the ultimate Claims of the Company were admitted, there would be added to the above Deficit Interest on the principal sum of 3,616,113 *l.*† stated to have been expended in India in the wars which preceded the acquisition of the Dewannee, supposing the amount to be borrowed at 5 per cent. - -	£. 180,805	
Also, Interest on the Home Bond Debt, alleged to have been incurred for Territorial purposes, taken at 3,600,000 *l.*, at 2 ½ per cent. per annum - - - - - - - -	90,000	270,805
In this view the annual Deficit would be increased to - £.		831,729

The Claim on account of Forts, &c. abroad, is here also not included.

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* If the whole of the remittances of funds to meet the Home Charges could be effected at 1 *s.* 11 *d.* per sicca rupee, the rate realized by remittances of bullion on the Company's ships, this deficiency would be reduced from 560,924 *l.* to 407,616 *l.*

The results contained in the Court's Estimate apply to the termination of the present Charter. Whenever the Fund now annually set apart for the discharge of the debts of the late Nabobs of the Carnatic shall be sufficient for its purpose, it may be expected that the charges will be reduced, and the results above shown further improved, to the extent of £. 102,387. This is computed to take place about the year 1836.

† *Vide* note on last page.

(D.)

ESTIMATE of the ACCOUNT between the two Branches of the COMPANY'S AFFAIRS to the close of 1833-34, calculated at the Exchanges applicable to their Amount under the Plan of 1814, and with Interest, on the Principle adopted by the Court of Directors.

1829-30

	£.		£.
Balance due from the Territorial Branch to the Commercial, on 1st May 1829, per General Books - - £. 3,036,581		By Unclaimed Prize Money received in England - - - - - - -	408
Interest accumulated to 30th April 1829 - - - - 1,536,078		By amount of Advances in India—(Actual Receipts and Payments):	
	4,572,659	Bengal, *Sa. Rs.* 1,64,07,805 £. 1,903,306	
One Year's Interest at 3 per cent. per annum	137,180	Madras, *Ms. Rs.* 12,45,537 - 142,347	
To amount of Territorial Payments in England, China and the Cape - - -	2,131,939	Bombay, *By. Rs.* 29,08,096 - 327,161	2,372,814
To amount paid for Interest Bills beyond Remittances - - - - - -	763,832		2,373,222
To ½ year's Interest on balance of Advances in the year - - - - - - -	7,838	By Balance - - - £.	5,240,226
£	7,613,448	£.	7,613,448

1830-31:

	£.		£.
To Balance - - - - - - - -	5,240,226	By amount of Advances in India (Regular Estimate):	
To one year's Interest, at 3 per cent. per annum - - - - - -	157,207	Bengal (deducting *Rs.* 20,00,000, China Bills drawn for bullion remitted on the Territorial Account) *Sa Rs.* 2,16,00,000 £. 2,505,600	
To amount of Territorial Payments in England - - - - - - -	1,836,674	Madras, *Ms. Rs.* 6,69,000 - 76,457	
To amount paid for Interest Bills beyond Remittances - - - - - -	75,793	Bombay, *By Rs.* 16,51,100 - 185,749	2,767,806
To amount paid out of Unclaimed Prize Money - - - - - - - -	238	By ½ year's Interest on balance of Advances in the year - - - - - - -	12,826
			2,780,632
		By Balance - - -	4,529,506
£.	7,310,138	£.	7,310,138

1831-32:

	£.		£.
To Balance	4,529,506	By net amount of Advances to be made in India, being upon the scale of Investment ordered by Circular Commercial Letter of 4th August 1830	2,341,938
To one year's Interest at 2½ per cent. per annum	113,237	By ½ year's Interest on balance of Advances in the year	62
To estimated amount of Territorial Charges in England	1,900,000		2,342,000
To amount paid for Interest Bills beyond Remittances:			
Interest Bills, &c. - - £.1,000,000			
Bullion, China £.310,000			
Government Bills - - 27,000		By Balance	4,637,743
Advances to individuals 226,000			
563,000	437,000		
£.	6,979,743	£.	6,979,743

1832-33:

	£		£.
To Balance	4,637,743	By net amount of Advances to be made in India, being upon the scale of Investment, ordered per Circular Commercial Letter, of 24th August 1831	2,437,410
To one year's Interest, at 2½ per cent. per annum	115,943	By ½ year's Interest on balance of Advances in the year	5,342
To estimated amount of Tertitorial Charges in England	1,900,000		2,442,752
To amount paid for Bills beyond Remittances:			
Interest Bills - - - £.950,000			
Bills on Government - - £.40,000			
Territorial Remittances - 800,000		By Balance	4,320,934
840,000	110,000		
£.	6,763,686	£.	6,763,686

1833-34:

	£.		£.
To Balance	4,320,934	By estimated net amount of Advances in India to Commercial Branch	2,437,410
To one year's Interest, at 2½ per cent. per annum	108,023	By amount of Remittances beyond Interest Bills, supposing 640,000 *l.* to be remitted in this year	100,000
To estimated amount of Territorial Payments in England	1,900,000	By ½ year's Interest on balance of Advances in the year	7,967
			2,545,377
		By Balance	*3,783,580
£.	6,328,957	£.	6,328,957

	£.
* Principal	1,634,271
Interest	2,149,309
TOTAL - - £.	3,783,580

Appendix, No. 24.

Appendix, No. 24.

Charge for Loss on Remittances to meet Interest Bills.

CORRESPONDENCE between the BOARD OF COMMISSIONERS for the Affairs of *India* and the COURT OF DIRECTORS of the EAST INDIA COMPANY, relative to a Charge made against the Territory, for Loss sustained in effecting Remittances from *India* to meet Bills drawn on the Court for the Payment of Interest on INDIA DEBT.

LIST.

Letter from the Honourable J. Stuart Wortley to Peter Auber, Esq.; 24 June 1830 - - - - p. 354
- from Peter Auber, Esq. to the Honourable J. Stuart Wortley; 8 July 1830 - - - - p. 354
Enclosure No. 1.—An Account of Profit and Loss on all Goods sold by the East India Company, in the year 1829-30, &c. - - - - - - p. 355
Enclosure No. 2.—Statement of the Adjustment to be made in the Profit and Loss Accounts of 1829-30, with reference to the Out-turn of that portion of the India Investment which may be deemed to have been provided under the arrangement with regard to Interest Bills, laid down in the Plan of 1814, for keeping the Company's Home Accounts; with Enclosures A. to C. p. 356
Letter from Benjamin S. Jones, Esq. to Peter Auber, Esq.; 17 August 1830 - - - - - - - p. 363
- from Peter Auber, Esq. to the Hon. J. Stuart Wortley; 9 December 1830 - - - - - p. 364
- from Thomas H. Villiers, Esq. to Peter Auber, Esq.; 2 March 1832 - - - - - - - p. 366

CORRESPONDENCE.

LETTER from the Honourable *John Stuart Wortley* to *Peter Auber*, Esq.; dated India Board, 24 June 1830.

Sir,

I AM directed by the Commissioners for the Affairs of India to request that you will move the Court of Directors of the East India Company to furnish the Board with information of the grounds upon which the recommendation of the Court of Proprietors, held yesterday, in regard to the declaration of a dividend, was founded.

I have, &c.

(signed) *J. S. Wortley.*

LETTER from *Peter Auber*, Esq. to the Honourable *J. Stuart Wortley*; dated East India House, 8 July 1830.

Sir,

I AM commanded by the Court of Directors of the East India Company to acknowledge your letter of the 24th ultimo, requesting information of the grounds upon which the recommendation to the Court of Proprietors, held the 23d ultimo, in regard to the declaration of a dividend, was founded, and in reply thereto I am directed to transmit the enclosed Statements as furnishing the information required.

I have, &c.

(signed) *P. Auber*, Secy.

(Enclosure, No. 1.)

AN ACCOUNT of Profit and Loss on all Goods sold by the East India Company in the Year 1829–30 distinguishing *India* and *China*, and specifying the Invoice Price and the several Charges respectively; also the Sale Amount; showing likewise the Net Proceeds of the Commerce, after defraying all Charges; and converting the Prime Cost of the Investment, so far as it consists of Repayment of Advances by the Commercial Department, at the Rates of Exchange used in the Company's Books, in transactions between the two Branches of their Affairs; viz. 2 *s.* the Current Rupee, 8 *s.* the Pagoda, and 2 *s.* 3 *d.* the Bombay Rupee.

—	Prime Cost of the Investment.	Freight and Demorage.	Charges of Merchandize calculated at 5 per cent. on the Sale Amount of the Goods.	Total Cost and Charges.	Sale Amount.	PROFIT.	LOSS.
	£.	£.	£.	£.	£.	£.	£.
India Trade -	1,512,506	103,050	57,592	1,673,148	1,151,856	- - -	521,292
China Trade	1,711,892	477,142	151,874	2,340,908	3,037,483	696,575	—
Total - -	3,224,398	580,192	209,466	4,014,056	4,189,339	696,575	521,292

		£.
Loss upon the India Trade, brought down		521,292
Profit or Loss upon Exports from England to India -	Statements from India, 1829–30, not yet received	—
Charges in India not added to Invoices, also Profit or Loss from Interest and Exchange, and Loss by Bad Debts - - -	Ditto - ditto	—
Losses at Sea, including Jettisons, Salvages, and other Losses - - -	No Loss as far as information has been received -	—
Deduct, Amount of Loss from which the Commercial Department is entitled to be relieved, in respect to Investment from India, provided as a Remittance to meet Bills of Exchange, drawn for Interest of India debt, under the arrangement contained in the Plan of 1814, for keeping the Home Accounts. (*Vide* separate Paper.) -		362,773
Net Loss on the India Trade Outward and Homeward, as far as can be ascertained		£. 158,519

	£.
Profit on the China Trade, brought down	696,575
Deduct, Supracargoes' Commission on Homeward Trade - - - - - - -	44,766
Charges in China of the previous year, not added to Invoices - - - - -	—
Losses at Sea, including Jettisons, Salvages, &c. (No Loss as far as ascertained)	—
Mem.—Profit or Loss on the Outward Trade to China is comprehended in the rate of 6 *s.* 8 *d.* the tale.	
Net Profit on the China Trade, as far as can be ascertained - - - -	£. 651,809

	£.	
Net Profit on Sales of Merchandize, China Trade, after replacing Cost and Charges of the Investment, and covering Losses by Sea, &c.; brought down - - - - - -	651,809	
Net Loss - - ditto - India Trade - - - ditto - - -	158,519	
Total Profit on Sales (India and China Trade) - - £.		493,290
Other Profits of the Company:	£.	
Interest on the Annuities - - - - - - - - - - - - - -	36,227	
Ditto - Balance of Advances between the Territorial and Commercial Branches as estimated, end of 1828–29, at rate of Home Bond debt - - - - - - - -	121,729	
Ditto received, charged or paid under other heads - - - - - - - - - -	55,749	
Surplus of Sums charged upon Private Trade Goods beyond amount of Commercial Charges General in England, not debited to the Company's own Trade - - - - - -	2,561	
Profit on the Company's own Ships - - - - - - - - - - - -	24,170	
Estimated Profit at the Colonies of the Cape and North America - - - - - -	14,843	
		255,279
Total Commercial Profits of the Company, as far as can be ascertained - - £.		748,569
Dividends to the Proprietors of Stock - - - - - - - - - - -		630,000
Surplus, after payment of Dividends - - - -		118,569
Deduct, Interest on Bonds provisionally charged to the Commercial Account - - -		114,973
£.		3,596

East India House,
7 July 1830.

(Errors excepted.)

Thomas G. Lloyd,
Acc^t General.

Appendix, No. 24.

Charge for Loss on Remittances to meet Interest Bills.

(Enclosure, No. 2.)

STATEMENT of the ADJUSTMENT to be made in the PROFIT and LOSS ACCOUNTS of 1829–30, with reference to the Out-turn of that portion of the India Investment which may be deemed to have been provided under the arrangement, with regard to Interest Bills, laid down in the Plan of 1814, for keeping the Company's Home Accounts, (Suggestion 5, as altered and amended by the Board) *see* Sections 55 & 56 of the Act of 1813.

(A.) THE particulars of the arrangement referred to, are contained in the annexed extract from the plan of 1814. Its intention appears to be to secure the Commercial branch from loss in effecting this portion of the Territorial Remittance from India in goods, although in consequence of the altered rates of exchange at which bills for interest of India debt have been drawn upon the Court of Directors since this arrangement was framed, the terms in which it is expressed would, at the present time, give to the Commercial branch an advantage which it is presumed it was not intended that it should derive. The provision being that an average out-turn, at least of 2 *s.* 6 *d.* per sicca rupee, shall be secured to the Commercial branch from all goods sold at the Company's sales furnished from this source, whilst the issue for their purchase in India being stipulated to be made at the rates at which the bills are discharged, (those rates for the greater part now being 2 *s.* 1 *d.* and 2 *s.*, the difference between those rates, and the average produce per rupee at the Company's sales, which for the last five years has not reached 2 *s.*), a literal execution of this arrangement would be attended with a considerable gain to the Commercial branch.

Assuming then that this arrangement shall be acted upon according to what appears to be its spirit, it next becomes necessary to determine the amount of investment which may be considered to have been furnished under its provisions, and to have passed the Company's sales.

The credit to which the Commercial Department has been entitled in India from the Territorial Revenues, since 1814, on account of that portion of the Territorial expenditure defrayed from the Home Treasury, which is technically termed "Territorial Charges," having been placed prior in order of application to purposes of investment, to that to which it has been entitled in respect of interest bills, no part of the issues in India to the Commercial department under the provisions of the Act of 1813, can be deemed to have relation to the latter, until the Territorial expenditure in England classed under the former division, has been fully liquidated. Sec. 56, Act 1813.

A Statement has been drawn up from the Accounts between the Territorial and Commercial branches, as forwarded with the Finance letters to India, wherein is shown the excess or deficiency of the "Territorial Charges" defrayed in England, above or below the amount of the issues for investment in India of the nature referred to, in each year since 1814–15, and the combination of these results in the form of an Account Current is carried on from year to year, being in fact, the particulars contained in the Statements, No. 1, in the before-mentioned series of Accounts, omitting the sums transferred to their debit or credit from the Statements marked No. 2, in the same series, and with the introduction of the calculation of interest, upon the principle observed in the General Account between the Territorial and Commercial branches.

(B.) By this Statement (B.) it appears, that with the exception of the year 1824–25, the aggregate issues in India for investment under the Act of 1813, have up to the year 1827–28 been short of the aggregate of the "Territorial Charges" defrayed in England, with the accruing interest; the small balance of an opposite description which appears in 1824–25, having been counterbalanced in the two following years.

In the last two years of the series, the issues for investment exceed the "Territorial Charges" in the following sums; viz.

In 1827–28 - - - - - - - - -	£. 608,436
1828–29 - - - - - - - - -	863,214

Showing an amount of investment to have been in course of provision in each of those years, derived from funds other than "Territorial Charges," viz. interest bills, together with other advances comprised under that division of the account between Territory and Commerce; and requiring adjustment upon the principles of the arrangement laid down in the plan of accounts.

According to the accustomed computation, the sales of 1829–30 in England are composed equally of goods procured by the funds issued in India in 1827–28 and 1828–29. The investments, therefore, of those years derived from interest bills, will be to be adjusted in those proportions, according to the net out-turn yielded by the sales of 1829–30.

From

Appendix, No. 24.

Charge for Loss on Remittances to meet Interest Bills.
(C.)

From another Statement (C.) which has been drawn out, it appears that the average rate at which the balance of bills unprovided for up to 1827–28, had been discharged in England, was 2 *s.* 3^{561}*d.* per sicca rupee, and including 1828–29, 2 *s.* 3^{599}*d.* per sicca rupee.

The average rates at which all the issues in India for commercial purposes were charged to the Commerce in those two years, according to the values severally affixed to the currencies of Bengal, Madras and Bombay, were in 1827–28, 2 *s.* 4^{045}*d.*; in 1828–29, 2 *s.* 4^{012}*d.*

The rates at which the interest bills have been discharged up to 1828–29 thus being less than the rates at which the Commerce has been charged in account by the Territory in the two years under consideration, the amount to be made good to the Commerce on each rupee invested in goods, provided in those two years, upon the principles of the arrangement under consideration, will be the difference by which the out-turn of the goods, when sold, may fall short of the last-mentioned rates.

The rate per sicca rupee of the net produce of the Indian investment at the Company's sales in 1829–30, (deducting interest and insurance at the average rate of the Company's losses at sea) was per sicca rupee 1 *s.* 5^{868}*d.*, being 10^{687}*d.* per sicca rupee short of the rate at which issues for Commercial purposes were made in India in 1827–28; and 10^{654}*d.* per sicca rupee, short of the rate at which sums were issued on the same account in 1828–29.

The portion of Loss from which the Commercial Branch will be entitled to be relieved, as respects the Sales of this Year, by debiting it to the "Political Department," in conformity with the Arrangement of 1814, is as under:

		One-half of each of the preceding Sums computed to enter into the Sales of 1829–30, ONE-HALF.				Issued to the Commercial Branch in India at the Rates already stated, producing the Number of Rupees shown below
Amount of Investment supplied on Account of Remittance for Discharge of Interest Bills:		£.		*s.*	*d.*	*Sicca Rupees.*
In 1827–28, as per Statement -	£. 608,436	304,218	a'	2	4^{045}	26,03,399
1828–29, - ditto - -	863,214	431,607	a'	2	4^{012}	36,97,904

	£.
A short produce of 10^{687}*d.* per sicca rupee is therefore to be made good to the Commercial Branch, on sicca rupees 26,03,399 amounting to - -	115,927
And of 10^{654}*d.* - - ditto - ditto - on 36,97,904 - ditto - - -	164,156
The remaining portion of the Investment supplied on this account in 1827–28, or 304,218 *l.* according to the usual computation, entered into the sales of 1828–29: the adjustment in respect of its produce must therefore be governed by the out-turn of that year, which was 1 *s.* 8^{422}*d.* per sicca rupee, being a deficiency below the rate at which the Investment was provided of 7^{623}*d.*, or on sicca rupees 26,03,399, pounds sterling 82,690, which sum might have been adjusted in the accounts of last year, and not having been so done, is now brought forward for adjustment - - - - - - - - - - -	82,690
Total Amount to be made good to the Commercial Branch - - £.	362,773

It will be requisite, that a corresponding adjustment be made in the Accounts between the Territorial and Commercial branches.

Appendix, No. 24.

Charge for Loss on Remittances to meet Interest Bills.

(A.)

EXTRACT from the Plan for arranging the Company's Home Accounts, framed in the Year 1814, (relative to the Remittances for Discharge of Bills of Exchange for Interest of India Debt.)

Suggestions by the Court in regard to the preparation of Accounts under the New Charter.	Remarks, Alterations, Amendments and Additions, by the Board of Commissioners.
5. THAT an account be opened under the head of Bills of Exchange drawn from India on account of the Interest of Indian Debt; the debit side to exhibit the amount of payments made in England by the Company in each year on such account; the credit side to exhibit, 1st. The amount of monies that may be received in England in repayment of advances made in India on account of His Majesty's Government. 2dly. The amount of monies that may be received in England for bills to be drawn on India. 3dly. The amount of bills of exchange drawn in the Company's favour for advances made to individuals in India. 4thly. For advances made in India to the Company's commercial servants for investment to be specifically provided in India from the funds, to the amount which England shall be drawn upon for the payment of interest on the Indian debt.	THE Board fully approve the keeping the transactions to which this head of account applies, entirely distinct and separate from that of the general Territorial account. The manner of debiting the payments in England under this head, as now proposed, is correct. The formation of the credit side, by bringing to account the remittances through the four modes which are pointed out, calls for no further remark, as to the three first, than as it may relate to the uncertainty of their amount respectively, from being exposed to contingencies, as to the advances to the public service, and being experimental as to the transactions with individuals. As to the fourth mode, or the remittance to be made through the channel of the Company's Commerce, which is designed to embrace whatever amount may be required to be remitted beyond what shall have been provided for by the other modes, the Board, in reference to the several discussions which have taken place on this subject, have thought proper to agree that an arrangement be made on the following principles: The balance found remaining under this head of account at the close of the year, after giving full credit for all remittances received from India in the course of the year, whether in bills or certificates upon Government, or bills upon individuals paid or payable, or in receipts from individuals for bills on India, to be added to the amount of Territorial Charges to be repaid from the Political Treasury in India to the Commercial Department there, and to be applied by that department at the option and risk of the Company; but the amount of this balance to be converted into Indian currency at the rate of exchange at which the bills may be drawn; provided always, that if in any year the Company's trade from India shall not realize upon an average 2*s.* 6*d.* the sicca rupee, the Political Department shall be debited for the amount of the deficiency which shall be found to have arisen on the sum to which this head of account relates.

(B.)

ABSTRACT ACCOUNT between the TERRITORIAL and COMMERCIAL BRANCHES of the Company's Affairs, from 1814–15 to 1828–29, in respect to Territorial and Political Payments in *England*, separately from the Transactions which relate to the Remittance of India Debt.

1814-15.	£.		£.
To excess of Payments in England above amount issued for Investments in India, calculated at the rates of exchange fixed in 1814 - - -	535,005		
To six months' Interest, at rate of Company's Home-bond debt - - -	14,712		
£.	549,717	By Balance - - - £.	549,717
1815-16.			
To Balance - - - £.	549,717	By excess of Issues in India above amount paid in England, calculated at same rates of exchange - -	264,621
To one year's Interest, at rate of Company's Home-bond debt - - -	30,043	By six months' Interest, at rate of Company's Home-bond debt - - -	7,185
			271,806
		By Balance - - -	307,954
£.	579,760	£.	579,760
1816-17.			
To Balance - - - £.	307,954		
To one year's Interest, at rate of Company's Home-bond debt - -	15,398		
To excess of Payments in England above amount issued for Investments in India, calculated at the rates of exchange fixed in 1814 - - -	180,512		
To six months' Interest, at rate of Company's Home-bond debt - - -	4,513		
£.	508,377	By Balance - - - £.	508,377
1817-18.			
To Balance - - - £.	508,377		
To one year's Interest, at rate of Company's Home-bond debt - - -	24,995		
To excess of Payments in England above amount issued for investments in India, calculated at the rates of exchange fixed in 1814 - - -	208,327		
To six months' Interest, at rate of Company's Home-bond debt - - -	5,035		
£.	746,734	By Balance - - - £.	746,734

(*continued*)

(B.)—*continued.*

1818-19.

	£.		£.
To Balance - - - £.	746,734		
To one year's Interest, at rate of Company's Home-bond debt - - -	29,869		
To excess of Payments in England above amount issued for Investments in India, calculated at the rates of exchange fixed in 1814 - - -	729,596		
To six months' Interest, at rate of Company's Home-bond debt - - -	14,592		
£.	1,520,791	By Balance - - - £.	1,520,791

1819-20.

To Balance - - - £.	1,520,791	By excess of Issues in India above amount paid in England, calculated at same rates of exchange - -	44,774
To one year's Interest, at rate of Company's Home-bond debt - - -	60,831	By six months' Interest, at rate of Company's Home-bond debt - -	895
			45,669
		By Balance - - - -	1,535,953
£.	1,581,622	£.	1,581,622

1820-21.

To Balance - - - £.	1,535,953	By excess of Issues in India above amount paid in England, calculated at same rates of exchange - -	306,595
To one year's Interest, at rate of Company's Home-bond debt - - -	61,438	By six months' Interest, at rate of Company's Home-bond debt - -	6,132
			312,727
		By Balance - - -	1,284,664
£.	1,597,391	£.	1,597,391

1821-22.

To Balance - - - £.	1,284,664	By excess of Issues in India above amount paid in England, calculated at same rates of exchange - -	45,596
To one year's Interest, at rate of Company's Home-bond debt - - -	51,386	By six months' Interest, at rate of Company's Home-bond debt - -	912
			46,508
		By Balance - - - -	1,289,542
£.	1,336,050	£.	1,336,050

1822-23.

To Balance - - - £.	1,289,542	By excess of Issues in India above amount paid in England, calculated at same rates of exchange - -	119,444
To one year's Interest, at rate of Company's Home-bond debt - - -	51,044	By six months' Interest, at rate of Company's Home-bond debt - -	2,339
			121,783
		By Balance - - - -	1,218,803
£.	1,340,586	£.	1,340,586

(B.)—*continued.*

1823-24.	£.		£.
To Balance - - -	1,218,803	By excess of Issues in India, above amount paid in England, calculated at same rate of exchange	723,065
To one year's Interest, at rate of Company's Home-bond debt - -	42,658	By six months' Interest at rate of Company's Home-bond debt	12,653
			735,718
		By Balance - - -	525,743
£.	1,261,461	£.	1,261,461

1824-25.			
To Balance - - -	525,743	By excess of Issues in India, above amount paid in England, calculated at same rate of exchange - -	739,156
To one year's Interest, at rate of Company's Home-bond debt - -	18,217	By six months' Interest, at rate of Company's Home-bond debt -	12,678
	543,960		
To Balance - - -	207,874		
£.	751,834	£.	751,834

1825-26.			
To excess of Payments in England above amount issued for Investments in India, calculated at the same rates of exchange - - - -	11,669	By Balance - - -	207,874
To six months' Interest, at the rate of Company's Home-bond debt -	218	By one year's Interest at rate of Company's Home-bond debt - -	6,995
	11,887		
To Balance - - -	202,982		
£.	214,869	£.	214,869

1826-27.			
To excess of Payments in England, above amount issued for Investments in India, calculated at the same rates of exchange - - - - -	265,086	By Balance - - -	202,982
To six months' Interest at rate of Company's Home-bond debt - -	6,301	By one year's Interest, at rate of Company's Home-bond debt - -	8,119
			211,101
		By Balance - - -	59,286
£.	270,387	£.	270,387

1827-28.			
To Balance - - -	59,286		
To Balance applied to Investments out of the Remittance fund - -	608,436		
£.	667,722	By excess of Issues in India, above amount paid in England, calculated at same rates of exchange - £.	667,722

1828-29.			
To Balance applied to Investments on account of the Remittance fund £.	863,214	By excess of Issues in India, above amount paid in England, calculated at same rates of exchange - £.	863,214

(C.)

STATEMENT to show the Rates at which BILLS of EXCHANGE drawn for Interest of INDIA DEBT, and on other accounts, comprised in the Remittance Branch of the Accounts between the TERRITORIAL and COMMERCIAL DEPARTMENTS, have been discharged in *England* since 1814, and the Average Rate of those which remained unprovided for by Remittances, otherwise than through the Company's Commerce, at the end of 1827-28 and 1828-29, respectively.

			£.		*Sicca Rupees.*
1814-15.	Excess of Payments for Bills, above the Remittances realized for meeting them		233,901	a' 2/6	18,71,208
1815-16.	- Ditto - - - Ditto		291,757	—	23,34,056
		£.	525,658	S.Rs.	42,05,264
1816-17.	Deduct, Excess of Remittances realized beyond the amount of the Payments for Bills		230,101	a' 2/6	18,40,808
		£.	295,557	S.Rs.	23,64,456
1817-18.	Excess of Payments		337,499	a' 2/6	26,99,992
1818-19.	- Ditto		162,623	—	13,00,984
1819-20.	- Ditto		72,659	—	5,81,272
1820-21.	- Ditto		416,805	—	33,34,440
		£.	1,285,143	S.Rs.	1,02,81,144
1821-22.	Deduct, Excess of Remittances		196,725	a' 2/6	15,73,800
		£.	1,088,418	S.Rs.	87,07,344
1822-23.	Deduct - Ditto		374,389	a' 2/5.90	30,05,129
		£.	714,029	S.Rs.	57,02,215
1823-24.	Excess of Payments		2,204,514	a' 2/5.30	1,80,57,453
		£.	2,918,543	S.Rs.	2,37,59,668
1824-25.	Deduct, Excess of Remittances		170,122	a' 2/3.48	14,85,781
		£.	2,748,421	S.Rs.	2,22,73,887
1825-26.	Excess of Payments		1,030,892	a' 2/0.83	99,63,212
1826-27.	- Ditto		407,422	a' 2/1.54	38,28,214
1827-28.	- Ditto		427,397	a' 2/0.93	41,14,301
		£.	4,614,132	S.Rs.	4,01,79,614
	(Average rate to end of 1827-28, 2/3.^{561}.)				
1828-29.	Deduct, Excess of Remittances		55,959	a' 2/0.77	5,42,194
		£.	4,558,173	S.Rs.	3,96,37,420

(Average rate to end of 1828-29, 2/3.^{599}.)

Appendix, No. 24.

Charge for Loss on Remittances to meet Interest Bills.

LETTER from *Benjamin S. Jones*, Esq. to *Peter Auber*, Esq.; dated India Board, 17 August 1830.

Sir,

I AM directed by the Commissioners for the Affairs of India to acknowledge the receipt of your letter, dated the 8th ultimo, in which you communicate to me, by the command of the Court of Directors, two Statements explanatory of the grounds upon which the recommendation to the Court of Proprietors, held on the 23d of June, in regard to the declaration of a dividend, was founded.

The Board have observed in the Statement of Profit and Loss on all goods sold by the East India Company in the year 1829–30, that credit is taken for the sum of 362,773 *l.* "as the amount of loss from which the Commercial department is entitled to be relieved, in respect to investment from India, provided as a remittance to meet bills of exchange drawn for interest of India debt, under the arrangement contained in the Plan of 1814, for keeping the Home accounts."

This item appears for the first time in the statement of Profit and Loss for the year 1829–30.

The Board are willing to admit that the intention of the Plan of 1814 was to secure the Commercial branch from loss in effecting the remittance to England in goods of funds for the repayment to the Company of sums advanced from their Home Treasury, in discharge of bills drawn for interest of Indian debt; but the Board are not prepared to admit that such loss has arisen; for "trade from India" is not confined, in their opinion, to such remittances in goods as may come directly from India to England, but embraces likewise the remittances which come circuitously through China; and the out-turn of the rupee remitted from India can only be found on a view of the results of both these modes of remittance. The Board believe that the Court will find that in every year since 1814 the out-turn of the rupee so remitted directly and circuitously from India, has exceeded the rate of exchange at which the interest bills have been paid.

But although this circumstance is of itself sufficient to impose upon the Board the duty of disallowing the charge of 362,773 *l.* which the Court have brought against the Territorial revenues, in the statement under consideration, the Board feel that there is an assumption in that statement which requires from them some observation.

The Court state, "That the credit to which the Commercial department has been entitled in India from the Territorial revenues since 1814, on account of that portion of the Territorial expenditure defrayed from the Home Treasury, which is technically termed 'Territorial Charges,' having been placed prior in order of application to purposes of investment to that to which it has been entitled in respect of interest bills, no part of the issues in India to the Commercial department, under the provisions of the Act of 1813, can be deemed to have relation to the latter, until the Territorial expenditure in England, classed under the former division, has been fully liquidated;" and the Court refer in the margin to the 56th section of the Act of 1813 as that from which their inference is drawn.

But the Board must request the Court to direct their attention, not only to the 56th but to the 55th, 57th and 58th sections of the Act of the 53d Geo. 3, for it appears to the Board that the intention of the Legislature can only be gathered from a combined view of all the sections which have reference to the application of the revenues and profits of the Company.

By the 55th section, the Territorial revenues are first to be applied to defraying Military charges in India. "Secondly, in payment of the interest accruing on the debts owing, or which may be hereafter incurred by the said Company, in the East Indies or parts aforesaid, *including that portion thereof for which bills shall be demanded, payable in England, and for which provision shall at all times be made by consignments or remittances* to England, as the said Court of Directors, with the approbation of the said Commissioners for the Affairs of India, shall from time to time direct." Thirdly, in defraying expenses of Civil and Commercial establishments in India. Fourthly, towards the liquidation of the Territorial or the bond debt, or to such other purposes *subject to the provision hereinafter made*, as the Court of Directors, with the approbation of the Board, shall direct.

"The provision hereinafter made," is found in the section immediately subsequent, to which the Court have referred; viz. the 56th; and it is this, "that a sum equal to the actual payments which shall have been made from the Commercial funds at home on account of Territorial charges in the year preceding, after deducting therefrom the charges of the Commercial establishments, and all the Commercial charges in India, which may have been paid from the Territorial revenues in the same year, shall in each and every year be issued in India for the purpose of the said Company's India or China investment, or of remittance to England on account of the said Company, at the option of the said Court of Directors."

It appears, therefore, on a view of these two sections, that the issue of sums in India in repayment of Territorial charges defrayed in England is to come *before* the application of Territorial revenue to the liquidation of Territorial or bond debt; but that it is to be made *after* providing for the first, second and third heads of appropriation specified in the 55th section, of which the second is the payment of the interest of India debt, "*including that portion thereof for which bills shall be demanded, payable in England, and for which provision shall at all times be made by consignments or remittances to England.*" But the Board must

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Charge for Loss on Remittances to meet Interest Bills.

must likewise draw the attention of the Court to the 57th section, which provides that the profits of the Company in England shall be first applied to "the payment of bills of exchange already accepted, and hereafter to be accepted by the said Company, as the same shall become due;" and to the 58th section, which, after enacting that the profits of the Company in England shall not be liable to the liquidation of any charge on account of the Territorial or Political government of India payable in England, or of any bills of exchange or certificates drawn on account of the Territorial or Political charge in India, till after the dividend on the capital stock of the said Company shall first have been provided for, expressly excepts "such bills and certificates for the amount of which value shall have been previously paid in India from the Territorial and Political funds, and consignments or remittances made thereof to England for the liquidation of the said bills and certificates;" that is, it expressly excepts the bills of exchange for the interest of Indian debt, for the payment of which the 55th section directed that provision should at all times be made by consignments and remittances to England.

The Legislature having thus expressly directed that funds shall be set apart for the payment of the interest of Indian debt, and that provision *shall be, at all times,* made for consignments or remittances to England, to defray that portion of it for which bills shall be demanded, payable in England, and having further distinctly given to this application of the Territorial revenues the preference over any repayment in India, of sums advanced on Territorial account in England, the Board cannot admit the supposition that, until the year 1827-28, no funds for this purpose have been remitted to England, and that the payment of bills of exchange drawn on this account has, until that year, altogether depended on the pleasure of the Company; nor can the Board deem it to be consistent with their duty to allow that not only the Act of Parliament shall be disregarded by applying Territorial remittances to the repayment of advances made in England on Territoral account, in preference to the payment of bills drawn on account of interest of Indian debt, but that this last application of the Territorial revenues, for which Parliament has so specifically and carefully provided, shall be postponed till the Company have received interest on their advances to the Territory, a charge which, however equitable it may be in principle, was never contemplated by the Legislature in 1813.

The conclusions of the Board, therefore, are these:

1st. That the result of the direct and circuitous remittances from India being considered, there has been no loss to the Company by such remittances as have been made in goods to meet the charge of that portion of the interest of the Indian debt which has been paid in England.

2d. That under the Act of 53d Geo. 3, the first sums set apart in India for remittance to England, must be held to be applicable to the payment of the interest bills drawn on England, not otherwise provided for; and therefore that the out-turn of the remittance in each year, since 1814, must be compared with the rate of exchange at which the interest bills have been paid in each year, in order to ascertain whether the Commercial branch has sustained any loss by the transaction.

I have, &c.

(signed) *B. S. Jones.*

LETTER from *Peter Auber,* Esq. to the Hon. *J. Stuart Wortley*; dated East India House, 9th December 1830.

Sir,

I HAVE received and laid before the Court of Directors Mr. Jones's letter of the 17th August 1830, in which he communicated the observations of the Board of Commissioners for the Affairs of India, upon the statements forwarded with my letter of the 8th July last, as explanatory of the ground upon which the recommendation of the Court of Proprietors held on the 23d June, in regard to the declaration of a dividend, was founded; and I have been directed to transmit to you the following reply.

In framing the statements to which the Board's observations have reference, the Court were guided by what appeared to them to be the precise and positive provisions of the Plan of 1814, upon the point under discussion; in which the out-turn of the Company's trade from India, was established as the standard by which the existence and extent of any deficiency which might arise in making the remittances through the Company's Commerce for the payment of interest bills was to be decided. The appropriate sense in which the term "Trade from India," or "India Trade" has been uniformly employed in the Accounts of Profit and Loss which have been rendered to the Board, has been that of designating the direct trade from that country to England, whilst the term "China Trade" or "Trade from China," has been similarly employed to denote the investment directly consigned from China to this country. Both trades have in effect served as channels by which the far greater part of the remittance annually required by the Territory for the discharge of its engagements in this country, has been accomplished; and for reasons to which the attention of the Board will be presently requested, the Court are of opinion that none of the funds derived to Commerce through the payment of interest bills can be considered as having found a return through the China trade, and that their remittance through this channel was not contemplated by the framers of the plan of accounts. It is also no doubt in the recollection of the Board, that the arrangement in question was

a substitute

Charge for Loss on Remittances to meet Interest Bills.

a substitute for that originally proposed* for the supply of any deficiency in the remittances for the payment of interest bills, viz. by the provision of goods in India to be consigned to England, under invoices, separate from those which related to the ordinary investment of the Company; a method which obviously contemplated a remittance only through the direct trade from that country.

*Public Letter to Bengal, 6th Sept. 1813, para. 31.

Under these circumstances it does not appear to the Court that they could have put any other construction upon the terms employed in the Plan of 1814, with relation to this point, than that under which the statements forwarded to the Board have been prepared, and although from the altered state of circumstances which has since that time occurred, the provisions of the arrangement may produce a result somewhat different from the expectations entertained in 1814, the Court feel confident that the Board would not regard such a consideration as authorizing the setting aside an arrangement upon the faith of which the Company's Commercial operations have been conducted.

The Court have paid every attention to the Board's remarks upon the appropriating clause of the 53d Geo. 3, as to their bearing upon the principle of the Statement framed by the Court, with a view to ascertain the amount of Indian investment which has been derived from issues in India made for the purpose of liquidating political payments from the Commercial funds at home, other than the ordinary Territorial charges, and after the fullest consideration of them, the Court are compelled to differ from the conclusion at which the Board has arrived upon this point.

It does not appear to the Court to be at all necessary, with reference to the subject under discussion, to enter into the question of the order of priority established by the Legislature in providing for the various services chargeable upon the Indian revenues. It appears to the Court sufficient that it should have been established and uniformly maintained since 1814, that the provision for investment or remittance, contained in the 56th section of the 53d Geo. 3, was intended to be positive, and subject to no contingency. The Finance correspondence with India, since the passing of the Act of the 53d Geo. 3, appears to the Court to be quite confirmatory of this view, and they would request the more particular attention of the Board to the letters noted in the margin. Admitting on the other hand that the Act contains distinct and positive provisions for the constant application of Territorial revenue to the discharge of interest bills, and that the remittance to provide for their payment must in some mode be effected, the Court have not failed to remark that the use of the Company's Commerce for this object is not a matter of specific enactment by the Legislature, but an arrangement made by the Home authorities under the powers confided to them by the Act, for the provision, under certain conditions, by the Company in their Commercial character, of an investment additional to that which would have been provided in the ordinary course of their trade, for the distinct object of enabling the Territory to fulfil an obligation attaching to that branch of the Company's concerns.

Territorial Finance Letter to Bengal, 23d Sept. 1817, paras. 13 to 16.
Ditto, 11 Aug. 1819, para. 7.

Hence it appears to the Court, that they are fully justified in regarding the investment secured to the Company by a distinct legislative enactment, as entitled to a priority of provision over that, the provision of which was undertaken by them, under a conditional arrangement, the very nature of which excludes all idea of its interfering with, or displacing any part of the Company's regular trade.

It was always understood that this channel for remittance of the interest bill funds, was to be employed only as a *dernier ressort*, on failure of other modes. The arrangement was thus essentially one of accommodation to the Territorial branch, and as the interests of Commerce formed no part of its object, so the uncertainty of the extent to which it might be employed, rendered it impossible to look to it as a resource for carrying on the ordinary operations of the Company's Commerce.

Independently therefore of the consideration arising from the terms made use of in the plan of accounts by which this arrangement appears to the Court to be distinctly and positively connected with the India trade alone, its inapplicability to the purposes of the China trade appears obvious with reference to the legislative obligations the Company are placed under in conducting that trade: for it being imperative upon them to provide for the full consumption of tea in the United Kingdom, funds of the most certain and definite description are required for this investment; and such full provision being once made, no opening would exist for furnishing any additional investment which might be afterwards called for to complete the required remittance for payment of interest bills on the failure of other channels.

The Court would shortly remark, with reference to the nature of the Territorial charges defrayed in England, to which the provisions of the 56th section of the Act apply, that they have for the most part since 1814 been of a military character, comprising charges of raising and maintaining the forces on the establishments of the East Indies, and a large outlay for the provision of warlike and naval stores, charges of a description which stand first in the order of appropriation of the Indian revenues; others are and have been of the nature of interest on debts, as the interest on the Carnatic claims, and the payments for interest and sinking fund on the loan in 1812, of 2,500,000 *l.* from the Public, during their continuance. With regard to the sum of 60,000 *l.* per annum, payable to His Majesty's Government, under the Act 4 Geo. 4, c. 71, for retiring pay, pensions, &c. incurred in respect of King's troops serving in the East Indies, (a part of the military charges defrayed in England) the Legislature has expressly provided that the several payments on this account "shall be charged upon and borne by the rents, revenues and profits arising from the Territorial acquisitions, in the same order as the charges and expenses of raising and maintaining the said forces are now charged and borne." Sect. 1.

A similar

II.
FINANCE.

Appendix, No. 24.

Charge for Loss on Remittances to meet Interest Bills.

A similar provision also existed in the Act 52 Geo. 3, c. 135, under which the loan of 2,500,000 *l.* was raised, sect. 11, directing that the several payments to be made by the Company for interest, sinking fund and charges of management, "shall be deemed and considered to be a charge upon the revenues of the Territorial acquisitions in the East Indies, in like manner as if the interest payable in respect of the Indian debts which have been or may be discharged by means of the said principal sum of 2,500,000 *l.*, had remained payable in the East Indies," and further authorizes the Company to cause funds for defraying the charge on this account, to be provided for remittance to England, in the order of preference in which the interest of debts is payable in India.

The Court would further remark that, although undoubtedly Parliament has specifically and carefully provided by legislative enactments for the payment of bills drawn on account of interest of Indian debt, one of the provisions of the 58th section, upon the subject of these bills, (wherein it is agreed that the future directions of Parliament, as to the mode of their discharge, shall be given under certain circumstances therein specified) necessarily proceeds upon the supposition of the possibility of a failure in the provision of the remittances by which their payment should have been met.

Upon the subject of the incidental remark made by the Board on the charge of interest in the accounts between Territory and Commerce, the Court would suggest, that as such a charge could only be claimable by the Commerce, in the event of the postponement by the Territory of the obligations imposed on it by the Act, it might not be deemed necessary to provide for a case, the occurrence of which the Act did not contemplate. The arrangements in the plan of accounts under which the adjustment objected to by the Board was made by the Court, as before remarked, was not framed with any view to the interests of Commerce, the effect of it indeed, had it been called into operation in the early years of the present Charter would have been to have placed the Commercial branch in the situation of providing an investment, not in the ordinary course of its operations, and which the state of the markets at the time might perhaps not have called for, at a rate of cost enhanced by the higher exchange which would have applied to it above that which applied to the investment furnished in repayment of Territorial charges.

Opposed as the Court's views have always been to the decision of the Board, upon the rates of exchange to be observed in the accounts between Territory and Commerce, they have felt anxious that this, the only provision of the plan of accounts which qualifies the operation of those excessive rates, should be carried into effect according to both its letter and spirit, and they cannot doubt that under the explanations now offered, the Board will concur in the principle upon which the Statements forwarded by the Court have been framed. The adjustment indeed, as it has been made by the Court in the Profit and Loss Account of 1829–30, effects but an approximation to accuracy in the view of the Company's Commerce, leaving still the far greater part of the Indian investment valued in its prime cost at rates of exchange which, under present circumstances, involve the certainty of a loss upon the adventure; although when tried upon mercantile principles, it has been proved, that since the opening of the trade, even the Company's direct Commerce with India, has been conducted with a profit.

I have, &c.
(signed) *P. Auber*, Secretary.

LETTER from *Thomas H. Villiers*, Esq. to *Peter Auber*, Esq.; dated India Board, 2d March 1832.

Sir,

I AM directed to address you in reference to a correspondence which took place between this Board and the Court of Directors in the year 1830, on the subject of a charge brought against the Territorial branch of the Company's affairs for loss on remittances to meet bills for interest on India debt.

The Board thought that charge objectionable; and Mr. Jones, in a letter to you, dated 17th August 1830, stated the grounds of the Board's opinion.

In reply to Mr. Jones's letter you addressed Mr. Stuart Wortley on the 9th December 1830; and I am now to desire that you will lay before the Court the further observations of the Board, suggested by a full and attentive re-consideration of the important subject contained in the letters above noticed.

It will be obvious to the Court that before the Board could have allowed the charges in question, they must have been prepared to admit that the arrear of repayment by the Territorial to the Commercial branch, outstanding in the year 1827–28, (the investments of which year the Court assume to have formed the first element of the calculation in question,) consisted entirely of a deficiency of remittance to meet the payment of interest bills, and further that the Commercial branch had incurred the loss assumed by the Court in effecting a remittance of that deficiency, and was entitled, under the arrangements laid down in the Plan of 1814, to the reimbursement of such loss.

These admissions the Board could not adopt, and after a mature consideration of the arguments adduced by the Court, and a review of the whole subject, they are still unable to concur with the Court as to the propriety of the charge. The case in question, viz. that of the payments by the Territorial to the Commercial branch falling in arrear,

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appears to the Board to be one for which no express provision has been made either in the Act of 1813 or in the plan adopted for effecting a separation of the Company's accounts, since both proceeded on the assumption that the provisions for the repayment of the advances made in England for Territorial purposes would be carried into full effect.

It was by no means the intention of the Board, under these circumstances, to complain that the Court should have put the construction they have upon the Plan of 1814, and at the same time the Board must distinctly disclaim the least desire to depart, in consequence of the altered circumstances of the trade, to which the Court have alluded, from any of the arrangements originally adopted. In the case now under consideration, a careful attention to the distinct enactments for the remittance and payment of interest on the Indian debt, and to the spirit of the Act of 1813, together with the correspondence which took place between the Board and the Court, and with the Governments in India, at the time that the plan referred to was in course of establishment, furnish, in the opinion of the Board, full and satisfactory grounds for coming to a right conclusion upon the present question.

The nature of the arrear or balance due to the Commercial branch depends mainly upon the determination of the question, whether the appropriating clauses of the Act of 1813, prescribe constant and regular issues from the Indian Treasuries for the discharge of the interest accruing on the India debt, and the punctual remittance of such funds to discharge the interest paid in England, or whether they sanction the postponement of such issues and remittance to an indefinite period. Upon this point the enactments appear to the Board to be express and peremptory; but as their views of those enactments have been so fully explained in Mr. Jones's letter, above referred to, they have little to add to what has been there stated, and they are unable to come to any other conclusion on the construction of the Act than was then communicated. They have only now to observe, on this part of the subject, that they cannot concur with the Court, that the order of priority established by the Legislature, in providing for the charges on the Indian revenues, is unimportant to the present question: On the contrary, they consider it a distinct guide to the due execution of the provisions of the Act. With this persuasion, the directions of the 55th, 57th and 58th sections, with regard to the payment of the interest on the Indian debt, appear to them conclusive, and cannot be intended to be set aside by the provisions of the 56th section, as the Court's interpretation would seem to imply.

The Board do not discover anything in the correspondence with India, to which the Court refer them, opposed to the view they take of the enactments upon this subject.

It was arranged by the Court in the year 1813, that the amount required to meet the interest bills, not remitted by other means, should be remitted through the Company's trade. In their Public Letter to Bengal, dated 6th September 1813, the Court directed that "immediately upon the issue of the bills for interest of the debt, there should uniformly be set apart a sum equal to the amount, in order to its being remitted for the supply of the Home Treasury," and it was added "the amount of the remittance must be absolutely carried into full effect to the extent that bills may have been drawn upon us for the interest upon the debt." These instructions were repeated in the Commercial Letter to Bengal, of 9th February 1814, notwithstanding the expectation expressed in that letter that a considerable part of the remittance to meet the interest bills would probably remain to be effected through the Company's Commerce; the Board are therefore bound to conclude, on the ground both of the legislative enactments and of the orders issued to the Indian governments, that the Commercial consignments consisted in part of consignments destined to meet the bills in question, whenever remittance for that purpose was required.

The Board are willing to admit, that adverting to the various other methods to be first resorted to, in order to effect the requisite remittance to meet those bills, the Indian governments would not always be aware what amount of Commercial remittance would be required before the year terminated, and under these circumstances the investments of such a year might properly be treated as applicable in the first instance to other Territorial charges of that year, but upon this view the investments of the following year must be considered as first applicable to the balance due for interest bills paid in the preceding year, and thus the provisions of the Act would be complied with as literally as possible under the circumstances of the case.

On the various grounds above explained the Board are precluded from admitting that the balance due from the Territory to the Commerce can be considered as composed of arrears, on account of the interest bills, unless the excess of payments of bills beyond the remittances of the last year of the account were considered to compose a part of that balance, in which case the excess would be made good in the following year.

Upon the Court's representation that the consignments which may be considered applicable to pay the interest bills stand on a different footing from their ordinary Commerce, and that the terms "Trade from India," used in the amended Plan of 1814, signified direct trade from India, and had no connexion with their circuitous trade from India through China, the Board have to remark, that whatever distinction might be made between the ordinary Territorial charges and the bills for interest on debt, in consequence of a part and sometimes the whole of the amount of the latter being provided for by different means, so far as the remittance through the Company's Commerce was concerned all distinction was done away, when, at the desire of the Court, the plan of investing the balance of interest cash to be remitted in goods from India under separate invoices was abandoned. The remittance thenceforth fell into the mass of their trade, and no particular channel by which it was to be sent home was at any time prescribed.

The observation of the Committee of Accounts, in their Report forwarded to the Board, in

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in Mr. Cobb's letter of 4th June 1814, on the mode of remitting the balance of interest cash through the Company's trade, was as follows:

"Your Committee think the most simple method of determining the question, will be to proceed *in a way similar to that adopted in the liquidation of Territorial charges.* Let the balance of payments in England for interest of Indian debts in the preceding year, constitute part of the fund that the Company shall annually order to be invested in India, and whatever difference shall arise will of course be adjusted at a subsequent period."

It is unnecessary to remind the Court that the "way adopted in the liquidation of Territorial charges" has always been to invest in Indian produce for consignment to England, what could be remitted in that form, and simultaneously to invest in other Indian produce (cotton, sandal-wood, &c.) for consignment to China, or to remit there, by means of bills, the remainder of the annual repayments by the Territory, of the advances made in England.

The Board, in Mr. Courtenay's letter of 30th June 1814, assented to the revised proposition of the Court, as having in view a remittance "*upon the same principle as Territorial charges defrayed in England;*" they objected only to the rate of exchange prescribed by the Board for other transactions (which was 2*s.* 3.84*d.* the sicca rupee) being applied to this, as the bills to be met were drawn at 2*s.* 6*d.* the sicca rupee, and a positive loss would thus be suffered by the Territorial branch. It was accordingly arranged that the sum invested to cover the balance of interest bills not otherwise met, should be converted at the rate of exchange of the bills, while the Commercial branch was to be protected from loss by compensation, should the out-turn of the Company's investments fall below that rate. Here the Board may be allowed to express their dissent from the remark of the Court that the interests of the Company's Commerce were not concerned in this arrangement, since any profit resulting from the remittance was secured to the Commercial branch, while the loss was to be borne by the Territory.

From the facts above narrated, it appears to the Board to be clearly established that the out-turn of the remittance to meet the interest bills should be calculated with reference to the whole of the Company's trade, including the portion of Territorial repayments remitted through China; and if it can be shown that loss has been sustained in any year by the remittance, upon a calculation framed upon the above principle, the Board will not object to allow a remuneration to the Commercial branch accordingly.

They are further of opinion that as the balance of interest cash invested in India in goods has not hitherto been converted at the exchange of the bills, the adjustment introduced should be revised upon such a principle as would rectify this omission in preceding years; such an adjustment the Board request may be made in the account between the Territorial and Commercial branches.

I have, &c.

(signed) *T. H. Villiers.*

Appendix, No. 25.

Correspondence, &c. relating to Mr. R. Wilkinson's Statements on the Finances of the East India Company.

Appendix, No. 25.

CORRESPONDENCE with Mr. *Robert Wilkinson*, and STATEMENTS, &c. prepared by him for Mr. *Rickards*, relating to the Views therein taken of the FINANCES of the East India Company.

No. (1.)—LETTER from Mr. *Robert Wilkinson* to *Robert Rickards*, Esq, dated 3, Copthall-buildings, 30th April 1831.

Dear Sir,

UPON the most attentive consideration of these voluminous documents, I am obliged to confess that I cannot find in them the materials for stating an accurate account of the Company's Commercial affairs for a given series of years, distinct from their other revenues. The difficulty, or rather the impossibility, arises not only from the want of other accounts which might be enumerated, but also of the particulars constituting the aggregate sums in several of those which are given. These papers do, however, furnish the means of stating separately the Territorial revenues and Political charges, and ascertaining, by an annual balance of those accounts, distinct from all that is extraneous, whether or in what degree it was necessary to supply the political expenditure from any other than its appropriate sources; whether, in short, it was necessary that the deficiencies of Territorial revenue should be made good from the profits of Commerce. Taking the Appendix No. 6 of the Second Report, Appendix 46 of the Third Report, Appendixes 10 and 28 of the Fourth Report, and Appendix 2 of the Papers printed February 1830, as my authority, in which all that relates to these subjects is given as matter of fact, and with an appearance of precision, I cannot have the least hesitation in declaring my decided opinion, that no such necessity existed, but that if this branch of the Company's affairs had been left to itself, and had never been blended with their Commercial transactions, there must have been, in 1826-7, the period to which these documents extend, a very large surplus of Territorial revenue in their Treasury.

In

In 1799–1800 a sinking fund is said to have been instituted, which might be received as a reason for the large increase of interest about that period (if charged in that column); but the debt would in that case be proportionably diminished; yet without any explanation that I can find, the debt is said to have been increased from 7,971,668 *l.* in 1793, to 12,811,863 *l.* in 1799, to 18,350,873 *l.* in 1802, and gradually accumulating to 30,876,788 *l.* in 1809. Such an increase, or indeed any increase, of Territorial debt, is utterly inconsistent with the documents above referred to, if they are what they purport to be. On the contrary, it is certain that, admitting the debt to have been on the 1st May 1793 as stated, 7,971,668 *l.*, the revenues furnished the means of providing the interest thereon, together with all political charges, including those paid in England, and leaving a surplus, in 1799–1800, of 2,517,003 *l.*

By the Statement I have prepared, commencing 1793–4, it appears that in 1806–7 the Territorial revenues required the aid of a loan of 2,500,000 *l.*, which they likewise supplied funds for redeeming in 1811–12; and that in 1817–18 there was a sufficient surplus to discharge the debt of 1793, and since to accumulate to the amount of 5,704,870 *l.*, which ought to have been in the Treasury as surplus Territorial revenue in 1826–7, after the discharge of all former engagements. In this Statement I have assumed that there was a Territorial debt of 7,971,668 *l.* on the 1st May 1793, and that the whole of the net charges of Bencoolen, St. Helena, &c. are Political; but if the contrary can be shown, these consequences would follow:

	£.
To my surplus of - - - - - - - - - - - - - -	5,704,870
there should be added,	
Debt, 1st May 1793 - - - - - - - - - - -	7,971,668
All the interest - - - - - - - - - - - -	11,389,043
The loan from Government in 1812, if not included in Revenue - -	2,500,000
Interest (if included in Charges) to 1822 (suppose 2½ per cent. on the whole, if repaid by instalments) - - - - - - - -	675,000
Half net Charge of Bencoolen, &c. if Commercial - - - -	2,452,169
Half net Charge of St. Helena - - ditto - - - - -	883,943
Constituting a surplus Revenue, from 1793–4 to 1826–7, of - - £.	31,576,693

I have thrown the whole subject into a tabular form, which I beg leave to submit to your correction, and shall be happy to give any explanation at your leisure.

I am, &c.
(signed) *Robert Wilkinson.*

I should be glad to see a copy of the Scheme approved by the Board of Control for separating the Accounts from the year 1814. Perhaps something may be made out beyond the mere inference, that if the Revenue be free, the whole debt must be Commercial.

(Enclosure

(Enclosure in No. 1.)—(A).—STATEMENT accompanying

REFERENCES.	Years.	Debts.	Gross Revenue.	References.	Charges, including those on Subsidies and of Ceded and Conquered Countries.	Net Charges of Bencoolen, Prince of Wales Island, &c.	Net Charges of St. Helena.
			£.		£.	£.	£.
App. to 4th Rep. No. 10. p. 28	1793, 1st May	7,971,668					
App. 6 to 2d Rep. p. 86	1793–94	- - -	8,276,770	- -	6,066,924	40,822	(a) -
Ditto - - -	1794–95	- - -	8,026,193	- -	6,083,507	62,080	- -
Ditto - - -	1795–96	- - -	7,866,094	- -	6,474,247	104,154	- -
Ditto - - -	1796–97	- - -	8,016,171	- -	7,081,191	101,190	- -
Ditto - - -	1797–98	- - -	8,059,880	- -	7,411,401	163,299	- -
Ditto - - -	1798–99	- - -	8,652,033	- -	8,417,813	120,668	- -
Ditto - - -	1799–1800	- - -	9,736,672	App. 6 to 2d Rep. p. 87, and App. 46 to 3d Rep. p. 60.	8,998,154	171,363	- -
Ditto - - -	1800–1	- - -	10,485,059		10,405,501	156,325	- -
Ditto - - -	1801–2	- - -	12,163,589		11,023,452	241,220	- -
Ditto - - -	1802–3	- - -	13,464,537		10,965,427	196,848	- -
Ditto - - -	1803–4	- - -	13,271,385		13,001,083	304,056	- -
Ditto - - -	1804–5	- - -	14,949,395	- -	14,548,433	372,163	- -
Ditto - - -	1805–6	- - -	15,403,409	- -	15,561,328	250,599	- -
Ditto - - -	(g)1806–7	2,500,000	14,535,739 2,500,000	- -	15,283,908	179,197	- -
App. 28 to 4th Rep. p. 85	- -	- - -	(h) 54,601				
App. 6 to 2d Rep. p. 86 -	1807–8	- - -	15,669,905	- -	13,624,622	128,737	- -
Ditto - - -	1808–9	- - -	15,525,055	- -	13,151,224	158,208	- -
App. to Feb. 1830, No. 2. p. 14 - - - App. 46 to 3d Rep. p. 60	1809–10	- - -	16,464,391 (k)289,076	- -	13,775,577	119,540	83,821
App. to Papers, Feb. 1830, No. 2. p. 14 - -	1810–11	- - -	16,679,198	- -	13,909,983	108,443	81,220
Ditto - - -	1811–12	- - -	16,605,616	- -	13,220,967	86,434	81,854
Ditto - - -	1812–13	- - -	16,459,774	- -	13,659,429	118,357	82,992
Ditto - - -	1813–14	- - -	17,228,711	- -	13,617,725	114,703	95,254
Ditto - - -	1814–15	- - -	17,231,191	App. to Papers printed Feb. 1830, No. 2. p 15.	14,182,451	112,163	92,087
Ditto - - -	1815–16	- - -	17,168,195		15,081,587	127,853	97,705
Ditto - - -	1816–17	- - -	18,010,135		15,129,839	107,667	97,705
Ditto - - -	1817–18	- - -	18,305,265		15,844,964	122,088	97,705
Ditto - - -	1818–19	- - -	19,392,002	- -	17,558,615	112,519	97,705
Ditto - - -	1819–20	- - -	19,172,506	- -	17,040,848	144,344	97,705
Ditto - - -	1820–21	- - -	21,292,036	- -	17,520,612	122,338	97,705
Ditto - - -	1821–22	- - -	21,753,271	- -	17,555,668	110,111	97,705
Ditto - - -	(v)1822–23	- - -	23,120,934	- -	18,083,482	134,668	120,093
Ditto - - -	1823–24	- - -	21,238,623	- -	18,902,511	145,008	112,268
Ditto - - -	1824–25	- - -	20,705,152	- -	20,410,929	169,828	109,449
Ditto - - -	1825–26	- - -	21,096,966	- -	22,346,365	103,872	110,413
Ditto - - -	1826–27	- - -	23,327,753	- -	21,424,894	93,473	114,500
	£.	10,471,668 *	532,197,282			4,904,338	1,767,880

	£.
Amount consisting of Revenue -	529,353,605
Chinsurah Cause - - -	54,601
Freight repaid by Government	289,076
Temporary Loan - - -	2,500,000
£.	532,197,282

**	£.
Amount consisting of Charges -	516,020,744
Repayment of Loan - -	2,500,000
Ditto of Debt, 1st May 1793	7,971,668
	526,492,412
Surplus Revenue in 1826–27, as stated - - - -	5,704,870
£.	532,197,282

(a) The Charges for St. Helena are supposed to be included in those for Bencoolen, &c. until 1809–10, when they begin to be separately stated.

(b) (c) (d) (e) These are the sums of interest charged by the East India Company in their Tables for these years.

(f) From this period, until there appears a necessity for increasing the debt, I continue the interest at the same amount.

(g) In this year I have considered the state of the revenue to require an additional loan of 2,500,000 *l.*, which I have brought to the aid of the receipts, and charged annually an additional interest of 200,000 *l.* (at 8 per cent.) until repaid.

Mr. *Wilkinson's* Letter of the 30th April 1831.

Political and Territorial Charges paid in England.	Interest adequate to the apparent Debt.	Total Amount of Charges, including Interest.	Repayment of Debt.	Surplus Revenue of the Year.	Deficient Revenue of the Year.	Surplus Revenue, including the Surplus of preceding Years.	Deficient Revenue, including the Deficiency of preceding Years.
£.	£.	£.	£.	£.	£.	£.	£.
171,392	(*b*) 526,205	6,805,343	- - -	1,471,427	—	—	
163,399	(c) 484,301	6,793,287	- - -	1,232,906	- - -	2,704,333	
199,128	(*d*) 414,750	7,192,279	- - -	673,815	- - -	3,378,148	
375,097	(*e*) 426,847	7,984,325	- - -	31,846	- - -	3,409,994	
203,784	(*f*) 426,847	8,205,331	- - -	- - -	145,451	3,264,543	
300,736	426,847	9,266,064	- - -	- - -	614,031	2,650,512	
273,817	426,847	9,870,181	- - -	- - -	133,509	2,517,003	
307,635	426,847	11,296,308	- - -	- - -	811,249	1,705,754	
482,730	426,847	12,174,249	- - -	- - -	10,660	1,695,094	
393,207	426,847	11,982,329	- - -	1,482,208	- - -	3,177,302	
435,224	426,847	14,167,210	- - -	- - -	895,825	2,281,477	
485,604	426,847	15,833,047	- - -	- - -	883,652	1,397,825	
575,795	426,847	16,814,569	- - -	- - -	1,411,160	- - -	13,335
492,083	(*g*) 626,847	16,582,035	- - -	(*i*) 508,305	- - -	494,970	
505,797	626,847	14,886,003	- - -	783,902	- - -	1,278,872	
550,766	626,847	14,487,045	- - -	1,038,010	- - -	2,316,882	
l) 1,057,225	626,847	15,663,010	- - -	1,090,457	- - -	3,407,339	
1,119,391	626,847	15,845,884	- - -	833,314	- - -	4,240,653	
1,077,768	(*m*) 426,847	14,893,870	- - -	- - -	(*o*) 788,254	3,452,399	
		(*n*) 2,500,000	2,500,000				
1,378,760	426,847	15,666,385	- - -	793,389	- - -	4,245,788	
1,212,413	426,847	15,466,942	- - -	1,761,769	- - -	6,007,557	
1,194,596	426,847	16,008,144	- - -	1,223,047	- - -	7,230,604	
1,281,885	426,847	17,015,877	- - -	152,318	- - -	7,382,922	
1,265,550	426,847	17,027,608	- - -	982,527	- - -	8,365,449	
1,176,642	(*p*) - -	17,241,399	- - -	- - -	(*s*) 6,907,802	(*t*) 1,457,647	
		(*r*) 7,971,668	7,971,668				
1,280,540	- - -	19,049,379	- - -	342,623	- - -	1,800,270	
1,415,446	- - -	18,698,343	- - -	474,163	- - -	2,274,433	
1,300,164	- - -	19,040,819	- - -	2,251,217	- - -	4,525,650	
1,377,884	- - -	19,141,368	- - -	2,611,903	- - -	7,137,553	
1,559,107	- - -	19,897,350	- - -	3,223,584	- - -	10,361,137	
1,153,866	- - -	20,313,653	- - -	924,970	- - -	11,286,107	
1,580,259	- - -	22,270,465	- - -	- - -	1,565,313	9,720,794	
1,817,232	- - -	24,377,882	- - -	- - -	3,280,916	6,439,878	
2,429,894	- - -	24,062,761	- - -	- - -	735,008	5,704,870	
	11,389,043	532,197,282	10,471,668				

(*h*) Received on account of the Chinsurah Cause.

(*i*) Including balance on the loan of 2,500,000 *l.*

(*k*) Political freight, &c. repaid by Government.

(*l*) The Estimate in Appendix 46 to 3d Report, for these charges in 1809–10, is only 565,931 *l.*

(*m*) There being surplus revenue at the beginning of this year to repay the loan of 2,500,000 *l*, I reduce the interest to the former amount.

(*n*) The loan of 1806–7 discharged out of surplus revenue.

(*o*) After charging in this year the repayment of the loan of 2,500,000 *l.* in 1806–7.

(*p*) There being sufficient surplus of revenue at the commencement of the year to pay the whole debt, the interest ceases.

(*r*) Repayment of the debt due 1st May 1793.

(*s*) After charging in this year the repayment of the debt due 1st May 1793, 7,971,668 *l.*

(*t*) After ditto, ditto.

(*v*) As in this year the balance due to Government on a loan of 2,500,000 *l* in 1812 was paid, if this is included in the charges, as well as the rest of the principal repaid, and all the interest from 1812, the whole will be an addition to the surplus revenue, if the loan itself was not included in the receipts.

Appendix, No. 25.

Correspondence, &c. relating to Mr. R. Wilkinson's Statements on the Finances of the East India Company.

(No. 2.)—LETTER from Mr. *Robert Wilkinson* to *Robert Rickards*, Esq. dated 3, Copthall-buildings, 10th May 1831.

Dear Sir,

THE effect of the former Table was to show, that if the Territorial revenues had been left to their own operation, unconnected with anything else, they would have discharged the Indian debt of 1793, 7,971,668 *l.*, and left a surplus in the Treasury, in 1828, of 4,347,675 *l.*, without any Indian debt whatever.

It is, however asserted, that the Indian revenue being inadequate to meet the Political expenditure, required assistance from Commerce, and the aid of loans; the interest on which is, therefore, together with all Political charges, to be placed to Revenue account. It might then have been expected, that we should have been presented with an account of Political disbursements (including all interest) equivalent to the whole amount of this joint fund of revenue and loans, from 1793 to 1828. The Statement I have now prepared and embodied in the accompanying Table, which is respectfully submitted to your consideration, was intended to ascertain this point; and strange as it may appear, it is nevertheless certain that the result presents a balance of 11,208,417 *l.* in 1828, not included in any statement of Political expenditure; which, for anything that appears, may then have been in their treasury, and must indeed have been there unless the Company will either render a further account of Political charges, or admit that it had been applied to other purposes.

Surely there must have been other Statements laid before the great authorities who have sanctioned the representation that Indian revenue is indebted to Commerce, since the printed Papers, when followed out to their necessary consequences, infallibly lead to a contrary conclusion.

If

(Enclosure in No. 2.)—(B.)—STATEMENT accompanying

REFERENCES.	Years.	Gross Revenues.	Increase of Debt by additional Loans.	REFERENCES.
		£.	£.	
App. 6 to 2d Rep. p. 86 - - -	1793–94	8,276,770	- - -	App. 6 to 2d Rep. p. 86; App. 7 to 2d Rep. p. 95; and App. 46 to 3d Rep. p. 60.
Ditto - - - - - -	1794–95	8,026,193	- - -	- - - - - -
Ditto, and App. 7 to 2d Rep. p. 95	1795-96	7,866,094	336,950	- - - - - -
Ditto - - - ditto - -	1796–97	8,016,171	2,006,851	- - - - - -
Ditto - - - ditto - -	1797–98	8,059,880	1,723,855	- - - - - -
Ditto - - - ditto - -	1798–99	8,652,033	1,717,778	- - - - - -
Ditto - - - ditto - -	1799-1800	9,736,672	1,414,770	- - - - - -
Ditto - - - ditto - -	1800–1	10,485,059	2,611,307	- - - - - -
Ditto - - - ditto - -	1801–2	12,163,589	1,793,437	
Ditto - - - ditto - -	1802–3	13,464,537	1,168,373	
Ditto - - - ditto - -	1803–4	13,271,385	2,549,229	
Ditto - - - ditto - -	1804–5	14,949,395	3,505,149	- - - - - -
Ditto - - - ditto - -	1805–6	15,403,409	2,875,408	- - - - - -
Ditto - - - ditto - -	1806–7	14,535,739	1,742,302	- - - - - -
Receipt on account of Chinsurah Cause, App. 46 to 3d. Rep. p. 60 -	- - -	54,601	- - -	
App. 6 to 2d Rep. p. 86, and App. 7 to 2d Rep. p. 95 - - -	1807–8	15,669,905	1,763,478	- - - - - -
Ditto - - - ditto - -	1808-9	15,525,055	- - -	- - - - - -
Papers, Feb. 1830, No. 2. p. 14, and No. 3. p. 25 - - - -	1809–10	16,464,391	1,089,269	Papers, Feb. 1830, No. 2. p. 15 - - - -
Political Freight, &c. received of Government, App. 46 to 3d Rep. p. 60	- - -	289,076	- - -	
Papers, Feb. 1830, No. 2. p. 14, and No. 3. p. 25 - - - -	1810–11	16,679,198	- - -	Ditto, and No. 3. p. 25.

Appendix, No. 25.

Correspondence, &c. relating to Mr. R. Wilkinson's Statements on the Finances of the East India Company.

If these tables cannot be contravened, and I do not perceive any fallacy in them, it follows,

		£.
That the above balance, not otherwise accounted for, has been applied to Commercial purposes - - - - - - - - - - -		11,208,417
Interest charged in this account - - - - - -	£. 52,352,803	
Whereas all that was required for Political purposes is shown in the former Table to amount to no more than -	11,208,417	
Difference - - -		40,963,760
There has therefore been applied to Commerce from Indian revenue and loans ultimately charged to Revenue, in 35 years, from 1793 to 1828		52,172,177

Or it may be thus stated :

The Revenue, as shown in the former Table, could, from 1793 to 1828, have cleared itself of all debt, and have accumulated a surplus in 1828 of -		*4,347,675
But Revenue has been deprived of this surplus, and burthened (by Commerce) with a debt, in 1828, of - - - -	£. 47,504,558	
Add, discrepancies in the Papers, as stated - - -	319,944	
		47,824,502
	£	52,172,177

And to this sum of 52,172,177 *l.* are to be added, loan from the Nabob of Oude, 1,109,975 *l.* and loan from the Bank and interest, say 3,390,000 *l.*

I am, &c.
(signed) *Robert Wilkinson.*

* This differs from the Balance stated in Table (A.) only by including the year 1827–28.

Mr. *Wilkinson's* Letter of the 10th of May 1831.

Charges, including those on Subsidies and of Ceded and Conquered Countries.	Net Charges of Bencoolen, Prince of Wales Island, &c.	Net Charges of St. Helena.	Political and Territorial Charges paid in England.	Interest on Debts.	Diminution of Debt by repayment of Loans.	Surplus remaining unapplied to Territorial Purposes at the end of each Year, including the Surplus of preceding Years after 1793-4.
£.	£.	£.	£.	£.	£.	£.
6,066,924	40,822	- - -	171,392	526,205	666,408	805,019
6,083,507	62,080	- - -	163,399	484,301	506,325	1,531,600
6,474,247	104,154	- - -	199,128	414,750	- - -	2,542,365
7,081,191	101,190	- - -	375,097	426,847	- - -	4,581,062
7,411,401	163,299	- - -	203,784	603,926	- - -	5,982,387
8,417,813	120,668	- - -	300,736	721,550	- - -	6,791,431
8,998,154	171,363	- - -	273,817	957,236	- - -	7,542,303
10,405,501	156,325	- - -	307,635	1,062,684	- - -	8,706,524
11,023,452	241,220	- - -	482,730	1,386,593	- - -	9,529,555
10,965,427	196,848	- - -	393,207	1,361,453	- - -	11,245,530
13,001,083	304,056	- - -	435,224	1,394,322	- - -	11,931,459
14,548,433	372,163	- - -	485,604	1,566,750	- - -	13,413,053
15,561,328	250,599	- - -	575,795	1,860,090	- - -	13,444,058
15,283,908	179,197	- - -	492,083	2,224,956	- - -	11,596,556
13,624,622	128,737	- - -	505,797	2,225,668	- - -	12,545,115
13,151,224	158,208	- - -	550,766	2,241,665	1,131,031	10,837,276
13,775,577	119,540	83,821	1,057,225	2,159,019	- - -	11,484,830
13,909,983	108,443	81,220	1,119,391	2,196,691	3,471,578	7,276,722

(*continued*)

The preceding Account—Statement (B.)—*continued.*

REFERENCES.	Years	Gross Revenues	Increase of Debt by additional Loans.	REFERENCES.
		£.	£.	
Papers, Feb. 1830, No. 2. p. 14 and No. 3. p. 25	1811–12	16,605,616	1,440,521	Papers, Feb. 1830, No. 2. p. 15, and No. 3. p. 25.
Ditto - - - ditto	1812–13	16,459,774	290,897	
Ditto - - - ditto	1813–14	17,228,711	945,433	
Ditto - - and No. 4. p. 27	1814–15	17,231,191	1,671,183	
Ditto - - - ditto	1815–16	17,168,195	618,127	
Ditto - - - ditto	1816–17	18,010,135	548,298	
Ditto - - - ditto	1817–18	18,305,265	971,283	
Ditto - - - ditto	1818–19	19,392,002	2,692,990	
Ditto - - - ditto	1819–20	19,172,506	2,438,822	
Ditto	1820–21	21,292,036	- - -	Ditto, and No. 4, p. 27
Ditto	1821–22	21,753,271	- - -	
Ditto	1822–23	23,120,934	- - -	
Ditto	1823–24	21,238,623	- - -	
Ditto - - and No. 4. p. 27	1824–25	20,705,152	1,232,440	Ditto
Ditto - - - ditto	1825–26	21,096,966	6,132,766	
Ditto - - - ditto	1826–27	23,327,753	1,008,935	
2d Rep. of 1830 (4to.) pp. 1148, 1156, 1166; Revenue Account, May 1830, p. 59; Papers, Feb. 1830, No. 4. p. 27	1827–28	22,802,947	4,633,682	2d Rep. of 1830, (4to.), pp. 1148, 1156, 1166, 1174, 1179: and Papers, Feb. 1830, No. 2. p. 15.
			50,922,533	

Amount, consisting of	£.	
Gross Revenue - - - -	552,156,552	
Receipt on the Chinsurah Cause	54,601	
Political Freight, &c. of Government	289,076	
		552,500,229

RECAPITULATION:

	£.	
Receipts:		
Gross Revenue - - - - - -	- - -	552,156,552
On the Chinsurah Cause in 1806–7	- - -	54,601
Political Freight, &c. from Government	- - -	289,076
Increased Debt - - - - -	- - -	39,852,834
Disbursements:		
Charges, including those on Subsidies, &c.	489,180,310	
Ditto, Bencoolen, Prince of Wales' Island, &c. - - - -	5,069,114	
Ditto, St. Helena, 1809–10 to 1827–28	1,887,462	
Ditto, Political and Territorial, paid in England - - - - -	32,654,957	
Interest on Debts (being 40,963,760 *l.* beyond the Sum of 11,208,417 *l.*, which is shown by the former Table to have been all that was necessary for Territorial Purposes) - - - - -	52,352,803	
Surplus, as stated, *totally unaccounted for, if not applied to Commercial Purposes* - -	11,208,417	
£.	592,353,063	592,353,063

Charges, including those on Subsidies and of Ceded and Conquered Countries	Net Charges of Bencoolen, Prince of Wales' Island, &c.	Net Charges of St. Helena.	Political and Territorial Charges paid in England.	Interest on Debts.	Diminution of Debt by repayment of Loans	Surplus remaining unapplied to Territorial Purposes at the end of each Year, including the Surplus of preceding Years, after 1793-4.
£.	£.	£.	£.	£.	£.	£.
13,220,967	86,434	81,854	1,077,768	1,457,077	- - -	9,398,759
13,659,429	118,357	82,992	1,378,760	1,491,870	- - -	9,417,022
13,617,725	114,703	95,254	1,212,413	1,537,434	- - -	11,013,637
14,182,451	112,163	92,087	1,194,596	1,502,217	- - -	12,832,497
15,081,587	127,853	97,705	1,281,885	1,584,157	- - -	12,445,632
15,129,839	107,667	97,705	1,265,550	1,719,470	- - -	12,683,834
15,844,964	122,088	97,705	1,176,642	1,753,018	- - -	12,965,965
17,558,615	112,519	97,705	1,280,540	1,665,928	- - -	14,335,650
17,040,848	144,344	97,705	1,415,446	1,940,327	- - -	15,308,308
17,520,612	122,338	97,705	1,300,164	1,902,585	333,014	15,323,926
17,555,668	110,111	97,705	1,377,884	1,932,835	866,421	15,136,573
18,083,482	134,668	120,093	1,559,107	1,694,731	1,751,997	14,913,429
18,902,511	145,008	112,268	1,153,866	1,652,449	2,342,925	11,843,025
20,410,929	169,828	109,449	1,580,259	1,460,433	- - -	10,049,719
22,346,365	103,872	110,413	1,817,232	1,575,941	- - -	11,325,628
21,424,894	93,473	114,500	2,429,894	1,749,068	- - -	9,850,487
21,815,649	164,776	119,576	2,060,141	1,918,557	- - -	11,208,417
489,180,310	5,069,114	1,887,462	32,654,957	52,352,803	11,069,699	
			Balance, being Increase of Debt	- - -	(a)39,852,834	
				£.	50,922,533	

	£.
Remarks :—In this Statement the Loan from the Nabob of Oude	1,109,975
and the Loan from the Bank of England. - - -	2,500,000
with Interest thereon, say - - - - - -	800,000
are not introduced.	
£.	4,409,975

	£.
(a) This sum of - - - - - -	39,852,834
being added to the amount of Debt, 1st May 1793 -	7,971,668
Gives as the amount of Indian Debt, in 1827-28 - - - -	47,824,502
Which is stated in the Annual Revenue Accounts, May 1830, at - - - - - - -	47,504,558
There is therefore some discrepancy, for which the Printed Papers are accountable.	
Difference - - - £.	319,944

Appendix, No. 25.

Correspondence, &c. relating to Mr. R. Wilkinson's Statements on the Finances of the East India Company.

(No. 3.)—LETTER from *T. Hyde Villiers*, Esq. to Mr. *R. Wilkinson*, dated India Board, Nov. 24th, 1831.

Sir,

MR. RICKARDS has informed me that you have had under your consideration the Public Accounts of the East India Company, which he placed in your hands, and he has left with me some papers, showing the general results at which you have arrived. Mr. Rickards also stated to me, that you would be willing to give any explanation of the method you had pursued which might be desired by this Department. I therefore beg leave to inform you, that there are some points upon which I should be happy to receive your explanations, and that I should be prepared to forward to you my inquiries immediately on receiving your permission to do so.

I am, &c.

(signed) *T. Hyde Villiers.*

(No. 4.)—LETTER from Mr. *Robert Wilkinson* to *T. Hyde Villiers*, Esq. dated 3, Copthall-buildings, 25th Nov. 1831.

Sir,

I HAVE had the honour to receive your letter of the 24th instant, and shall be happy to give, either personally, or in any other manner which you may be pleased to prescribe, the explanations required.

I have, &c.

(signed) *Robert Wilkinson.*

(No. 5.)—LETTER from *T. Hyde Villiers*, Esq. to Mr. *Robert Wilkinson*, dated India Board, 8th Dec. 1831.

Sir,

I BEG leave to acknowledge your letter, dated the 25th ultimo, and, with reference to the permission which your letter conveys, to forward to you certain Queries, herewith enclosed, which have been prepared relative to your Statements of the East India Accounts.

I shall be much obliged to you for any explanations which you may be enabled to supply upon the points referred to, or would show you any documents in this office which you may be desirous of consulting in the public records.

I remain, &c.

(signed) *T. Hyde Villiers.*

(Enclosure in No. 5.)

QUERIES relative to Mr. *Wilkinson*'s Statements.

ON what principle several charges, stated by the Select Committee of 1812, in the Fourth Report, page 452, to be Territorial Expenses " not included in the Accounts of Revenues and Charges annually presented to the House," have been omitted from the Territorial Expenditure, *e.g.*

Expenses of Ceylon and Eastern Islands - - - -	£. 1,661,345
Payment to Creditors of Nabob of Arcot and Rajah of Tanjore -	1,359,013 ?

Why, in the first sixteen years, no charge for St. Helena is inserted, although it is stated, in Appendix 51 of the Report above referred to, to have amounted to £. 1,105,351 ?

How it occurs, that of the amounts described in the same Appendix as " Doubtful as to the part Territorial or Commercial," and Dead Stock, and which (excluding the charge of St. Helena, Bencoolen and Prince of Wales' Island), exceeds £. 3,000,000, no part is charged against the Territory ?

Have the other items in that Appendix received full consideration ?

The same query as above as to charges termed " Doubtful " in 1812, which, for late years, are contained in Nos. 16 to 19 of the Papers of 1830, and there stated not to be included in the other charges, amounting to £. 741,000; the greater part of which is in those documents described expressly as " Territorial " ?

Upon what grounds all reference to the fact of the Cash and Bills in the Indian Treasuries having increased between 1793 and 1828 by £. 6,251,867, (*vide* Second Report, Appendix No. 8, and continuation of No. 6 of Papers of 1830), has been omitted, and the inference drawn that that amount has been " applied to Commercial purposes " ?

Correspondence, &c relating to Mr. R. Wilkinson's Statements on the Finances of the East India Company.

(No. 6.)—LETTER from Mr. *Robert Wilkinson* to *T. Hyde Villiers*, Esq.; dated 3, Copthall-buildings, 17th Dec. 1831.

Sir,

I HAVE now the honour to transmit answers to the Queries proposed to me.

As it is difficult to treat of detached portions of the subject without some appearance of complication, if I have not succeeded in rendering myself intelligible, I should consider myself obliged by an opportunity of adding, either personally or otherwise, such further explanations as may be necessary.

I have, &c.

(signed) *Robert Wilkinson.*

(Enclosure in No. 6.)

EXPLANATIONS, &c.

BEFORE I proceed to consider each particular query, I must ask permission to make one or two general observations applicable to the whole; and in the first place it is necessary to bear in mind the precise nature of the propositions presumed to be established by my Tables. The first, marked (A), professes to prove that the Territorial revenues of the Company have, since 1793, been more than sufficient to supply the expenses of administering the Government of India, and have neither needed nor received assistance from any Commercial profits of the Company, nor from Indian loans, (except temporarily to the extent of 2,500,000 *l.*), and that it is therefore incorrect to charge the Territorial revenue with the principal or interest of a debt which must have been contracted for other purposes. The second, marked (B), undertakes to show, that the Indian loans, contracted since 1793, cannot have been expended, in addition to the Territorial revenues, upon the administration of the Indian government, because in that case, upon an account debited with the whole of the revenue and loans, and credited with the whole of the charges of that administration, including the interest upon the whole debt as a part of those charges, there could not possibly remain any balance, whereas there appears a surplus of receipts amounting to 11,208,417 *l.* These propositions are perfectly distinct from the object proposed in the extract given from the Fourth Report, and the accompanying Appendix, No. 51, which is primarily to account for the deterioration of 11,020,566 *l.* on the general affairs, Territorial and Commercial, of the Company; the classification of the causes to which it is attributed into "Territorial, Commercial and Doubtful," being altogether incidental, and not affecting nor being intended to affect the argument of the Committee, as is manifest from their leaving more than half the amount "Doubtful."

In the next place, I may be permitted to complete the quotation given in the queries from the Report, viz. "Territorial expenses not included in the Accounts of Revenues and "Charges annually presented to the House," by the addition of the remaining part of the paragraph, which will then stand as follows:—

"The extent in which the Political branch of the affairs has contributed to produce the balance (of 11,020,566 *l*, before spoken of) is stated at the sum of 6,364,931 *l.*, which sum results from adding to the surplus charges of India every other positive expense belonging to the territories, which had not been included in the Accounts of Revenues and Charges annually presented to the House, being in the greatest part disbursements made in England, either by His Majesty's Paymaster-general for the troops serving in India, or by the Company at home for freight of military, or the expense considered to have been incurred under this head."

We have here a declaration of what the Honourable Committee profess to have done; in order to account for the defalcation of 11,020,566 *l.*, they say, it will be found to have been occasioned, in the greatest part, by disbursements made in England, &c. which had not been included in the Accounts of Revenues and Charges annually presented to the House. And this conducts us to the real question at issue, which is, (not whether the printed Statements of Indian Revenue and Charges, but) whether the Tables A and B contain in effect an account of every charge indicated by the Honourable Company, which is properly Territorial, including those which had not been brought into the Accounts annually presented to the House. I am aware that the former do not comprise the Territorial disbursements made in England, which are the subject of a separate statement in the printed Papers, but they are incorporated into the Tables A and B.

I may now proceed to consider separately the several queries, of which the first is,

"On what principle several charges stated by the Select Committee of 1812, in the Fourth Report, page 452, to be Territorial expenses, not included in the Accounts of Revenues

II. FINANCE.

Appendix, No. 25.

Correspondence, &c. relating to Mr. R. Wilkinson's Statements on the Finances of the East India Company.

Revenues and Charges annually presented to the House have been omitted from the Territorial expenditure; *e. g.*

" Expenses of Ceylon and Eastern Islands - - - -	£. 1,661,345
" Payment to Creditors of Nabob of Arcot and Rajah of Tanjore	1,359,013?"

With respect to the expenses of Ceylon and Eastern Islands, I do not find anything said of this item of 1,661,345 *l.* in the Report, nor does it appear from whence it was derived. The reference is to the Appendix No. 17 of the Third Report, where it is stated at 1,223,571 *l.*, and where it is also stated, that of the whole of the claims admitted against the

Public - - - - - - - - - - - - - -	£. 8,212,372
There have been brought to the debit of Indian Charges and Interest - -	6,988,801
Leaving the above sum not brought to the debit of Indian Charges or Interest	1,223,571

This Appendix No. 17, is a statement of the Honourable Company's Claims on the Public and does not purport to be an Account of their actual disbursements on the objects specified, much less does it appear to me to furnish the means of instituting such an examination as would enable an inquirer to point out in figures the precise amount which ought to have been charged to Territory and Commerce respectively; when, therefore, it is asked, why was not this sum brought in the same manner as the larger amount of 6,988,801 *l.* to the account of Indian Charges, the answer, in the absence of the necessary documents, can only be general, that in the judgment of the Company, who abstained from charging it to Territory, this was the portion strictly Commercial, and therefore it would have been misplaced there. If indeed the Company have advanced 1,223,571 *l.*, which they have been unable to recover, they have sustained a loss, which may be legitimately used to account for so much of the defalcation found on their general concerns Territorial and Commercial; but it by no means follows that it should be charged to Territorial revenue, and especially when the Company, in their own analysis of the General Account, not intended to favour the Revenue at the expense of Commerce, have not deemed it right, with all the particulars before them, so to charge it, it must be considered as a Commercial loss.

Respecting that part of the payments to the creditors of the Nabob of Arcot and the Rajah of Tanjore, made in India, viz. 1,058,953 *l.* and 64,044 *l.* as stated in the Appendix 51, the reference is to Nos. 18 and 19 of the Third Report, where I find nothing from which it can be ascertained that these are the sums so paid and omitted in the Account of Charges at Madras; while in the Appendix to the Second Report, No. 6, B, purporting to be a Statement of the gross and net Receipts from Subsidies and Revenues of Ceded and Conquered Countries, there is an account of disbursements amounting to many millions sterling, but without a detailed specification of particulars; the results are transferred to the Appendix, No. 6, which the Committee, in the same Report, have assured us contains " every charge incurred in the government and defence of the possessions in India."

If the authority of the Honourable Committee must be respected in the one instance, it is neutralized by their equally positive evidence in the other; and we have nothing left in the entire absence of such details as might enable us to undertake a satisfactory analysis, but the strong probability, amounting to a moral certainty, that the Madras Presidency, in transmitting their accounts, would of course include the sums paid to those creditors, and that these, being considered territorial, have been charged against Territorial revenue, included in the Madras Accounts of their respective periods.

With respect to the portions paid in London, viz. 10,960 *l.* and 225,056 *l.*, as I find them in the General Statement, Appendix No. 22 of the Fourth Report, and they have not been included in the " Political Charges paid in England," described in Appendix 46 of the Third Report; if these are necessarily to be accounted Political charges, as in my judgment they ought to be, they remain to be charged against Territorial revenue; but the Honourable Company seem to have decided that they are not so to be considered by omitting them in the statement of Political charges.

Query. " Why, in the first 16 years, no charge for St. Helena is inserted, although it is stated, in Appendix 51 of the Report above referred to, to have amounted to 1,105,351 *l.*?"

On the subject of this query the printed Papers are sufficiently explicit to enable me to say that the charge for St. Helena for the first 16 years is included in the Tables A and B. In the Appendix No. 51 referred to, as well as the Report itself, " Supplies to Bencoolen, Prince of Wales Island, St. Helena, &c." from 1792–3 to 1808–9, are stated at 2,817,146 *l.*; the reference in the margin is to page 63 of the Second Report, which again refers to the Appendix No. 6 of that Report, where the " Supply to Bencoolen, Penang, &c." for the same period, amounts to the precise sum of 2,817,146 *l.*, consisting of the items transferred into my Tables, including therefore the whole supply to St. Helena.

The " Charges and Losses at St. Helena adjusted," 1,046,653 *l.*, and " Increase of Dead Stock at St. Helena," 58,698 *l.*, making together 1,105,351 *l.*, the subject of the query, are of course comprised in the larger amount.

Query. " How it occurs that of the amounts described in the same Appendix as ' doubtful as to the part Territorial or Commercial', and ' Dead Stock,' and which (excluding the charge of St. Helena, Bencoolen, and Prince of Wales' Island) exceeds 3,000,000 *l.*, no part is charged against the Territory?"

The

The charges relating to St. Helena being disposed of, there remain, of the class termed "Doubtful" in the Appendix, No. 51, the following, viz.

	£.
1st. Losses on Consignments from port to port in India - -	873,403
2d. Losses at the several Presidencies, not included in the Charges	461,428
3d. Paid on participation of the Public - - - - - -	500,000
4th. Seamen raised for Government - - - - - - -	47,000
5th. Loss on Loyalty Loan - - - - - - - - - -	107,878
6th. Interest on postponed Bills - - - - - - - -	120,963
7th. Paid owners of Rice Ships - - - - - - - -	110,595
	2,221,267
To which is added,	
8th. Increase of Dead Stock in India, by purchase there or consignments from England - - - - - - - -	862,992
£.	3,084,259

It is remarkable of all these, that the Honourable Committee, with all the means of information before them (as I suppose) have not undertaken to determine that any one of them ought to be debited to Territorial revenue. With respect to the first, viz. Losses on consignments from port to port in India, if we were to understand the term "losses" in its ordinary acceptation, as implying destruction or damage on the transit, it would depend on the object of the consignment (upon which we have no explanation) whether the loss should be charged to Territory or Commerce; but the reference is to Appendix No. 22 of the Third Report, where the amount is described as a mere discrepancy between the books of Bengal and those of Fort St. George and Bombay; it must be presumed that Bengal, in transmitting its annual General Statement, took credit for the full amount of its supplies to the other Presidencies, and before it can be determined whether any loss beyond that which has been brought to account, be really chargeable either to Territory or Commerce, and in what proportions, it would be necessary to have access to documents which I have not found amongst the printed Papers.

2d. Losses at the several Presidencies, not included in the Charges. As these do not appear to be arrears of revenue they must be presumed to be Commercial debts, written off as irrecoverable, in which case they cannot be charged against Territory; the reference is to Appendix No. 23 of the Third Report, where we have no information beyond the fact that they are "losses."

3d. Paid on participation of the Public. This I understand to be a part of the price of the Honourable Company's exclusive trade, therefore Commercial, and not chargeable against Territory.

4th. Seamen raised for Government, 47,000 *l.* This is too trifling an amount to require much comment; if upon the first view, it would appear chargeable to Territory, the Honourable Company seem to have decided otherwise by excluding it from the Political charges.

5th. Loss on Loyalty Loan.
6th. Interest on postponed Bills.
7th. Paid owners of Rice Ships.

In the absence of all special circumstances, it seems to me difficult to conceive that these can be considered in any other light than as losses on Commercial transactions, with which, therefore, it would be improper to charge Territory.

8th. Increase of Dead Stock in India, by purchases there or consignments from England, The cost of the Dead Stock has been included in the Indian charges, as I well recollect to to have read in some part of the printed Papers.

Query. "Have the other items in that Appendix received full consideration?"

They have been considered, and I do not find anything there clearly chargeable to Territory beyond the amount already comprised in my Tables.

Query. "The same query as above as to all charges termed 'doubtful' in 1812, which for later years are contained in Nos. 16 to 19 of the Papers of 1830, and there stated not to be included in the other charges, amounting to 741,000 *l.*, the greater part of which is in those accounts described expressly as Territorial?"

I regret that not having at present access to the Papers of 1830 referred to, I cannot give a definitive answer to this query; when I shall have had an opportunity of seeing them, if anything is found there properly Territorial, and not comprised in the Tables A and B I shall readily admit it.

Query. "Upon what grounds all reference to the fact of the cash and bills in the Indian treasuries having increased between 1793 and 1828 by 6,251,867 *l.* (*vide* Second Report, Appendix No. 8, and continuation of No. 6 of Papers of 1830) has been omitted, and the inference drawn that that amount has been applied to Commercial purposes?"

I must here again ask permission to recal attention to the real question, with which, as I submit with great deference, this item can have no manner of connexion. When it is inquired respecting the general funds paid into the Treasury, what part has been received and disbursed on account of Territory, and what part on account of Commerce, it seems irrelevant to reply that there is a balance of 6,000,000 *l.* remaining unexpended; because the only question at issue must be answered before it can be determined to whom or in what proportion that balance belongs. It cannot even be used to account for a defalcation on the General Account Territorial and Commercial, because the defalcation is a result after considering the 6,000,000 *l*, as an asset; accordingly, it is not found in the Appendix No. 51.

It may be remarked, in general, of the particulars given by the Honourable Committee in that Appendix, that they are not proposed as new matter which has never before been brought to any account, but as being of the nature of loss or unproductive expenditure, and as having in that character occasioned a defalcation in the Honourable Company's general state, Territorial and Commercial, of 11,020,566 *l.*; for this purpose they are equally effectual, whether Territorial or Commercial. The deficiency I do not question. That the particulars mentioned by the Honourable Committee have contributed to produce that deficiency I do not dispute; every thing of a similar character must necessarily have contributed to it; but I confidently believe that they are either Commercial, or in the instances in which they are Territorial, they have already been introduced (with possibly some minute and unimportant exceptions) into the Tables A and B; in which case, the position is incontrovertibly established, that the defalcation on the Honourable Company's general affairs is not Territorial but wholly Commercial.

3, Copthall-buildings, London, 17th Dec. 1831. (signed) *Rob. Wilkinson.*

(No. 7.)—Letter from *T. Hyde Villiers*, Esq. to Mr. *Robert Wilkinson*, dated, India Board, February 8, 1832.

Sir,

IN reference to your letter of the 17th of December, I beg to enclose some remarks on the Answers which accompanied your letter; and I shall be obliged by your favouring me, at your earliest convenience, with any observations which you may wish to make thereon.

I am, &c.

(signed) *T. Hyde Villiers.*

(Enclosure in No. 7.)

REMARKS on the Statements relating to the Finances of India, forwarded by Mr. *Rickards.*

THE Accounts prepared under the direction of Mr. Rickards have in view, it is presumed, to support the position laid down by that gentleman in his evidence before the Committees of both Houses of Parliament, that so far from the East India Company's Commerce having assisted the Territorial concern, the former has not only constantly received extensive support from the latter, but the whole of the debt of India, since 1793, has been incurred exclusively for Commercial purposes.

The principle of the Statements now referred to, and the results drawn from them, appear to be the following, as may be gathered from the documents themselves, and from the explanatory letters of Mr. Wilkinson, the accountant employed by Mr. Rickards, which accompanied them. It is first asserted, that none of the Accounts before Parliament contain materials for an accurate statement of the Company's Commercial affairs: it is hereupon assumed, that as what pertains to the Territorial branch of the finances is fully set forth, if the resources and disbursements of that branch are first accurately ascertained, it will become apparent what has been the real condition of the Commercial concern, and " whether and in what degree" relief has been derived by the Territory from the Commerce, or the contrary.

The first Statement (A) professes to show that the Territorial revenues were sufficient, with the aid of a loan of 2,500,000 *l.* in the course of the period, not merely to defray the Territorial charges abroad and at home, (provided, however, only so much interest on the debts is included as is assumed to have been occasioned by loans for political purposes), but likewise that they would have discharged the debt outstanding in 1793, and that a surplus of 5,704,870 *l.*, in 1826-27, would have remained to the Territory.

A second Statement (B) exhibits the whole of the revenues and the net increase of the India debt as the Territorial resources, on which, charging the whole expenditure, including all the interest on the debt, there still results a surplus receipt in 1827-28 of 11,208,417 *l.* which is said to be wholly unaccounted for, unless applied to Commercial purposes. To this surplus is subsequently added (in the letter dated 10th May 1831) the difference between

the total interest paid, viz. - - - - - - - -	£. 52,352,803
And the total interest on the debt alleged to have been incurred for Political purposes in Statement A stated at 11,208,417 *l.*, but which should be - - - - - - - - - - -	11,389,043
that difference - - - -	40,963,760
added to the surplus above shown of - - - - -	11,208,417
makes a Total of - - - £.	52,172,177

Which

Which sum, it is asserted, "has been applied to Commerce from Indian revenue, and loans "ultimately charged to Revenue, in 35 years, from 1793 to 1828."

Or, as it is represented in another form,

Territory, between 1793 and 1828, has been deprived of its surplus of -	£. 4,347,675
And has been burthened by Commerce with a debt of - - - -	47,824,502
Producing the same result - - - £.	52,172,177

These Statements thus profess to have accomplished what a Committee of the House of Commons, after three years' laborious investigation, with access to every source of information, declared it impracticable to determine; namely, what portion of the Company's receipts and expenditure, before the year 1814, belonged to each of the two great branches of their concerns.

4th Report, 1812, p. 452.

The want of a separation of the Political from the Commercial transactions of the Company in their Accounts previous to 1814 must always render it impossible to decide this point satisfactorily, or to ascertain what part of the India debt was incurred during that period for Commercial, and what for Political purposes. The solution of these questions is not the present object: it is proposed only to show, by a few remarks on some of the more extensive errors of the Statements under review, that they are insufficient to answer the ends for which they have been prepared, or to establish the conclusions drawn from them.

As it is assumed that whatever of receipts, either from revenue or from loan, is not accounted for in the two Statements has been applied to Commerce, it is evident that omissions, either of current Territorial charge or of expenditure, increasing the value of the Territorial property or assets, must equally render the conclusions fallacious. This remark is as applicable to the Account A as it is to the Account B: for although the former contains chiefly revenue on one hand and charge on the other, yet it professes to bring to account as a receipt as much debt as was required for Territorial purposes, and as a charge as much interest as was occasioned by that debt. Whatever therefore had a tendency to increase the debt and the interest, must proportionately alter its result.

In proceeding to notice some of the errors apparent in the Statements, the earliest period will be most attended to, because the want of separation in the Accounts leaves more room for erroneous representations, and because the Accounts of that period have undergone the investigation of a Committee of Parliament, the result of which is on record.

The first omission that attracts attention in the Statement A is, that the column headed "Net Charges of St. Helena" is entirely blank during the first 16 years. A note intimates that these charges "are supposed to be included in those for Bencoolen, &c. until 1809–10, when they begin to be separately stated."

That a part of the supply to St. Helena, namely, that from India, is included with those to Bencoolen, &c., is true, but it is clear, on the face of the Accounts, that but a small part is there included, and that the chief supply to the island is from England, for, first, in Appendix No. 51 to the Fourth Report, in which the deterioration of property from 1793 to 1810 is accounted for, besides the surplus charge in India, which includes the supplies to Bencoolen, &c., there is inserted (page 520,) as an additional expenditure, Charges and

Losses at St. Helena adjusted - - - - - - - - - -	£. 1,046,653
And for the purchase of Dead Stock at St. Helena - - - -	58,698
Total - - - £.	1,105,351
2dly, In the same Account, from the total "Supplies to Bencoolen, &c. is deducted the supply to St. Helena, included in it, which amounts only to - - - - - - - - - - - - - -	131,406
Leaving still - - - £.	973,945

not charged in the Indian Accounts.

3dly, By reference to Appendix No. 19 to the same Report, which distinctly states the sources whence St. Helena derived her funds, it is evident that by far the larger part was derived from England, and consequently could not be included in the charges of the Indian Governments.

As the Statements now referred to profess to include every Territorial charge abroad and at home, and as they include the charge of St. Helena in the later years, the net charge of 973,945 *l.*, above shown, ought to have been charged against the Territory. Such also was the principle adopted in the plan of separation of 1814. As a Territorial charge, it must have been provided for by an equivalent issue from Territorial resources in India. To the sum above stated must be added, therefore, interest on the amount during the greater part of the period; for in most of the years subsequently to 1796–7 the revenues were insufficient to defray the charges, and money must have been borrowed to defray this charge; and further, in the several years in which the surplus of receipt from Revenue was insufficient to discharge the interest on the debt, new debt must have been contracted for that purpose; so that in order to correct the statement of interest adopted in the Account, compound interest on much of the amount to which this remark applies should also be added.

Another class of Territorial payments of large amount is omitted from the Statements, consisting of the sums paid to the creditors of the Nabobs of the Carnatic and the Rajah of Tanjore. The amounts are—

Payment to Creditors of the Nabobs of Arcot in India - - -	£. 1,058,953
Ditto to ditto of Rajah of Tanjore in India - - - - -	64,044
Ditto to ditto of the Nabobs of Arcot at home - - - -	10,960
Ditto to ditto of Rajah of Tanjore, ditto - - - - - -	225,056
Total - - - £.	1,359,013

3d Report, p. 365.
4th Report, p. 440.

These payments are described, in the Third Report of the Select Committee, as "an issue of money, or loss, which may, in fact, be classed among the charges of the Indian Territories;" and in the Fourth Report, as "immediately connected with the Territorial affairs of the Company."

They constituted a charge or incumbrance on the districts which the above-mentioned native princes made over by treaty to the Company, arising out of debts not contracted by the latter, and not having formed a part of their resources.

3d Report, App. Nos. 18 & 19.
2d Report, App. No. 4.

Interest on the amount also requires to be added, upon the principle described under the last head. It should be observed, that in the years in which the principal part of these payments was made at Madras, there was a deficit at that Presidency, and money must have been borrowed to meet them.

	£.
Doubtful - -	5,953,660
Increase of Dead Stock,	862,992
D° - St. Helena,	58,698
	£. 6,875,350

Of a large class of charges not included among the sums charged on the revenues, denominated by the Select Committee, in their Fourth Report, "Doubtful as to the part Territorial or Commercial," and "Increase of Dead Stock," which, from 1793 to 1809, amount together to 6,875,350 *l.*, no part is admitted into these Statements as chargeable to the Territory, except the supplies to Bencoolen, Prince of Wales Island, &c. amounting to 2,817,146 *l.* thus leaving a further sum of 4,058,204 *l.*, which, although the precise proportion chargeable to each branch cannot be ascertained, it would be very inequitable to place to the exclusive account of the Commercial branch.

App. to 3d Report, Nos. 22 & 23.

The losses by consignments from port to port in India, and losses at the several Presidencies, amounting to 1,334,831 *l.*, must be, to a great extent, political, considering the extensive consignments of political property in constant transit by sea during a period of more or less active warfare, and the losses arising in exchange, and other contingencies affecting the financial transactions of so wide a range of Territorial possession; and considering likewise, that the Company do not generally carry on any trade from port to port in India.

Accounts of 1830, Nos. 16 & 17.

Further similar losses were incurred from 1809–10 to 1813–14, amounting to 301,598 *l.*; and from 1814–15 to 1826–27, losses, exclusively of a Territorial character, amounting to 349,307 *l.*

4th Report, p. 448.

Of the sum paid to the Public as "participation," namely, 500,000 *l.* the Territorial revenues must be considered as supplying at least one moiety. The Committee of 1812 denominated this sum "a certain portion of the profits accruing to the Company from the prosperity of their Revenue and Commerce." The Territory, therefore, should certainly bear a share of the payment.

Papers of 1830, No. 24, p. 55:

Increase of Dead Stock	£.
not in Charges 1792–3 to 1808–9 - -	921,690
D° - - - to 1826–27 (Accounts of 1830, No. 19) - - - -	90,946
	£. 1,012,636

Of the Increase of Dead Stock, if a judgment may be formed by the proportion belonging to the two departments as shown in the Account of Stock per Computation of 1814, wherein the Company apportion what they consider to belong to each, nearly the whole of the sum of 1,012,636 *l.* disbursed on that account, would be Territorial, for the Territorial Dead Stock was valued in 1814 at 11,735,532 *l.*, the Commercial at 475,364 *l.* only.

£.
1,334,831
301,598
£. 1,636,429

There are other particulars under this head, a proportion of which might be easily shown to have been political, but their amount is not such as to render it of importance for the present purpose. Looking, therefore only to the three heads above noticed; if, of the losses which are brought to account

from 1792–3 to 1813–14, amounting to 1,636,429 *l.*, the sum of - -	£. 1,000,000
which is less than two thirds, be considered Territorial, and to this be added the Territorial loss since, viz. - - - - - - - - -	349,307
and if, of the participation paid to the Public, one half is assumed to be on account of the Indian revenues, being - - - - - - - -	250,000
and if, further, of the Increase of Dead Stock there be considered as Territorial - - - - - - - - - - - - - -	850,000
the result will be, that an additional sum of - - - - - - -	£. 2,449,307

should have been included, under these heads alone, as expenditure on Territorial account, together with the interest accruing upon it, in consequence of the insufficiency of the revenues to defray the demands upon them in most years, which caused a proportionate augmentation of the India debt.

Thus, under the three principal heads which have already been considered payments out of Territorial resources are not brought to account in the Statements under review, although

although contained in the documents from which those Statements were drawn, to the amount of 4,782,265 *l.*

	£.
St. Helena - -	973,945
Carnatic and Tanjore Debts - - -	1,359,013
Miscellaneous - -	2,449,307
	£. 4,782,265

If only simple interest upon this amount, at the rate borne by the India debt, were added to it from the periods of disbursement to the year 1827–28, the effect of the omission of these charges would appear to be not less than 13,000,000 *l.* sterling.

But further and more extensive alterations would still be requisite.

Another important head of expenditure, not referred to in the Statements under consideration, is the advances made on account of His Majesty's Government for the capture and maintenance of Ceylon and the Eastern Islands, for the fitting out of expeditions during the late war, for supplies to the King's Navy in India, &c. &c. It appears, from the Appendix, No. 17 to the Third Report, that a large amount advanced on this account, and admitted by the Select Committee of 1808, was included in the charges and interest paid in India, and was charged upon the Revenues, but that a further part was not so included. In the Appendix No. 51 to the Fourth Report, already referred to, this part is stated to amount to 1,661,345 *l.*, which, in the Third Report (page 365), is explained as consisting of the balance of admitted charge shown in Appendix No. 17;

viz. - - - - - - - - - - - - - - - -	£. 1,223,571
And the sum advanced by the Company, but not admitted by the Select Committee as a charge against the Public, amounting to - - - -	437,774
Total as above - - -	£. 1,661,345

This is evidently not a Commercial charge; and as it appears from the Account No. 17, that it occurred almost entirely in years in which there was a Territorial deficit, it follows that debt must have been incurred to meet it; which, together with the interest thereon, and the further debt and accruing interest in the majority of years when the produce of the revenues was insufficient to defray the charge of interest, constitutes a sum of large amount, which, although the transactions producing it are of a character different from such as are usually included under the Territorial branch of the Company's concerns, was strictly a political disbursement, and could not be "applied to Commerce." The amount, therefore, forms a further deduction from the funds assumed to have been so applied.

Here it may be proper to notice, that a continuation of this Account to a later period was presented to the Committee in the last Session, subsequently to the date of the Statements now under review. This Account embraces the extensive advances which were made for the outfit of the expeditions against the French and Dutch islands, and the subsequent supply of the captured settlements, which advances stand on a similar footing with those above-mentioned. It is stated expressly that no part of them was included in the charges, and for the most part they could only be supplied by a large increase of the Indian debt.

App. to Evidence presented in Oct. 1831, No. 41.

The amount of these advances, from 1806–7 to 1821–2, was -	£. 11,277,839	
And the interest upon them is calculated at - - - - - -		£. 7,271,220
Credit is given for repayments by His Majesty's Government made in England, amounting in principal to - - - -	9,291,940	
The interest on which is stated at - - - - - - - - - -		3,574,903
Leaving a balance of Principal of - - - - - - -	1,985,899	
And of Interest of - - - - - - - - - - - - - -		3,696,317

Which balance was settled by compromise in 1822.

None of the above transactions are connected in any way with Commerce. The debt incurred on account of these large advances, instead of being incurred for Commercial purposes, as is alleged, was occasioned entirely by the demands for the King's service. As the repayments were made in England, they did not operate to reduce the debt thus increased, although, by their application to Territorial demands at home, they prevented, to that extent, its further increase.

But further, in the assumption that the surplus of Territorial receipts from revenue and from loans, which is made to appear in the Account B, is "wholly unaccounted for, unless it has been applied to Commerce," the fact has been passed over, which is evident on the face of the statements from which that account was compiled, that the *Balance of Cash and Bills in the Indian treasuries* has greatly increased during the period under review, and that by far the larger part of that increase must have been Territorial. Such balance must have been created by the application to that purpose of an equivalent amount of the Territorial resources, which amount has not been expended at all, and consequently cannot have been applied to Commerce.

On reference to Appendix No. 8, of the Second Report (1810), and to the continuation of No. 6 of the Papers of 1830, it will be seen that the increase of the balance in the treasuries, between 1793 and 1828, was 6,251,867 *l.* The increase has been gradual, but more rapid during the last half of the period. In the years in which it was not supplied from surplus Revenue, it must have been produced by the retention in the treasuries of money borrowed; not only, therefore, will the sum assumed to have been applied to Commerce be greatly diminished by the requisite correction arising from the actual amount of increase under

		£.
On 30th April	1828 -	8,106,360
Dº - -	1793 -	1,854,493
Increase - -		£. 6,251,867

Appendix, No. 25.

Correspondence, &c. relating to Mr. R. Wilkinson's Statements on the Finances of the East India Company.

this head, but a still larger sum, in interest, with which the Territory is said to have been "burthened by Commerce," must, under this view, be carried to the account of the former.

Accounts of 1830, No. 6.

That the cash so accumulated is mainly Territorial will be evident, when it is remembered that the increase has arisen from the multiplication of treasuries scattered over vast tracts of territory acquired during the period under review, arising from the cessions or conquests enumerated in the Narrative No. 2, (D) of the Papers of 1830, nearly the whole of which treasuries are exclusively maintained for Territorial purposes. This view is confirmed by the fact, that when the cash in the India treasuries was carried to separate account in the year 1814, the whole that was considered to be Commercial was 207,147 *l.* out of 5,887,032 *l.*

Continuation of Accounts of 1830, No. 6.

In 1828, the Commercial cash is stated to amount to 383,939 *l.* out of a balance of 8,106,360 *l.*

Further decrepancies in the Statements under consideration might be pointed out, some of them of not less amount than the heads of omitted charge first noticed in this Paper; but it is presumed that enough has been shown, and shown chiefly from the documents whence the materials of the Statements were selected, or from others in the same collections, to make it evident that the Statements cannot be relied upon, and that they by no means establish or countenance the assertions which gave birth to them. It may be further observed, that the Accounts in question equally fail in supporting the views taken by Mr. Rickards in the Statements presented by him to the Committee of the House of Lords in 1830, with the principles as well as the results of which the Accounts now brought forward are in several respects at variance.

Lords' Evidence, p. 337.

(No. 8.)—Letter from Mr. *Robert Wilkinson*, to *T. Hyde Villiers*, Esq. dated, 3, Copthall-buildings, 21 Feb. 1832.

Sir,

I REGRET that circumstances have rendered it impossible for me to transmit more promptly the accompanying observations on the Papers which I had the honour to receive from you. It is difficult to arrive at perfectly conclusive results with respect to detached portions of the Account between the Territorial and Commercial branches of the Honourable Company's concerns, unless principles be first agreed upon, and details investigated which the Honourable Company alone can furnish.

I have, &c.

(signed) *Robert Wilkinson*,

EXPLANATIONS, &c.

£. 973,945 charges of St. Helena.

WITH respect to the first of the objections stated to the Tables, viz. the sum of 973,945 *l.* charges of St. Helena, there is nothing in the Appendix No. 51, to the Fourth Report, which could lead to any other conclusion than that this sum is included in the larger amount, 2,817,146 *l.*, as explained in my Statement of 17th December; if, however, it is to be considered as additional to that amount, its admission against Territorial revenue would only be subject to the general observation, that the whole of the expenses of

Bencoolen, Prince of Wales Island, &c., including St. Helena, to 1808-9 - - - - - - - - - - - -	£. 5,069,114
And of St. Helena separately, from 1809-10 - - - - - -	1,887,462
Together - - - -	£. 6,956,576

although introduced into my Tables for the purpose of showing the result of the account of Indian revenues, even admitting these charges in conformity with the example in the Appendixes to the Reports, but subject to the explanations afterwards given by the Honourable Committee of their Non-territorial or only partially Territorial character, yet that in my judgment either the whole or by far the greater proportion ought to be struck out from the account of Territorial charges as strictly appertaining to Commerce, those establishments having been founded and maintained, as it appears to me, not with any view to Territorial objects, but for purposes exclusively Commercial.

£ 1,359,013 payment to the creditors of the Nabob of Arcot and Rajah of Tanjore.

On the payments to the creditors of the Nabob of Arcot and the Rajah of Tanjore, I have nothing to add to the remarks in my Statement of 17th December, except that neither the "Observations," nor the Appendix No. 51, to the Fourth Report, establishes the position that 1,058,953 *l.*, and 64,044 *l.*, paid in India, and constituting the principal part of the amount, are not included in the Madras disbursements, and consequently not included in the Territorial charges.

Doubtful - -	£. 5,953,660
Increase of Dead Stock	862,992
Ditto at St. Helena -	58,698

The next item in the "Observations," viz. 5,953,660 *l.*, denominated by the Select Committee "doubtful," includes the charge for St. Helena 973,945 *l.*, which had already been treated of separately; and of the remaining items, I have only to observe, in addition to my Statement of 17 December, that I find nothing in the Appendix No. 51, to take the Dead Stock in India, 862,992 *l.*, and ditto,

ditto, St. Helena, 58,698 *l.*, out of the general rule thus described in No. 19, p. 40, of the Papers of February 1830, and in various parts of the Reports: "These stores (speaking of Dead Stock) "are composed partly of stores purchased and paid for in India, and partly of stores purchased and paid for in England. The cost of the former has been included in the Indian charges; the cost of the latter has been stated in the Home charges." Nor does it appear what portion of them is Territorial; nor does either the Honourable Committee, or the writer of the Observations, deduce from the whole any specific sum as chargeable to Territory.

£. 500,000 paid to the Public.

I have nothing further to remark on the 500,000 *l.* paid for participation of profits to the Public.

Losses from Port to Port £. 1,334,831, and additional from 1809–10 to 1826–7

With respect to the losses by consignments from port to port in India, 1,334,831 *l*, whatever importance might reasonably be attached to the description now given of the Honourable Company's transactions between port and port, the remarks in my Statement of 17 December still hold good to their full extent. Whether any, and what part, should be charged to Territory, must depend on an analysis, which the printed Papers do not supply the means of undertaking, and without such an investigation it is difficult to conceive that the Commissaries or others who supplied those shipments which were Territorial, did not charge them to some account in which credit has already been taken for them as disbursements or charges, and in that case it is erroneous to bring them forward a second time in the character of losses. The same reasoning is considered to apply to the additional sums of 301,598 *l.* from 1809–10 to 1813–14, and 349,307 *l.* from 1814–15 to 1826–27.

Increase of Dead Stock *not in Charges.*

1792–3 to 1808–9	-	£. 921,690
1826–7, D°, N° 19	-	90,946

Without further information it is difficult to understand and impossible to ascertain that the sum of 921,690 *l.* and 90,946 *l.* increase of Dead Stock, are not included in the charges either of India or England at the various periods when the disbursements for them were made, and no explanation is given which requires that the rule before referred to must in this case be dispensed with. It is obvious that if they were included in political stores shipped from England or purchased in India, they are comprised as charges in my Tables.

The writer of the Observations proceeds to remark, that if the various particulars enumerated above were brought to account, they would constitute together an additional amount of charge against Territorial revenue of 4,782,265 *l.*, or, with interest to 1827–8, not less than 13,000,000 *l.*; but I beg leave to suggest, that the premises must be much better established before they can be admitted in the character contended for; nor, if they were, can it be thought sufficient merely to correct one side of the account while there are other large amounts to be brought to the opposite side, which ought in fairness to be considered in connexion with them, such as the following:

Loan in England in 1812, charged with the interest to Territorial revenue, for which Revenue received nothing - - - - - -	£. 2,500,000
Interest thereon - - - - - - - - - - - -	1,307,985
Loan from the Nabob of Oude, liquidated by a grant of Territory - -	1,109,975
	£. 4,917,960

These sums are not introduced into my Tables as receipts on account of Territory, and therefore are to be considered, until some general adjustment, embracing all these and other particulars, shall be made, as advances by Territory to Commerce, for which the former has not had credit, and constitute more than a sufficient set-off against the above 4,782,265 *l.*, even if the 6,956,576 *l.* disbursed for Bencoolen, St. Helena, &c., were allowed to remain a charge against Territory.

£.1,223,571 and £. 437,774, claims on the Public for Ceylon and the Eastern Islands.

The next items of 1,223,571 *l.*, the balance of admitted, and 437,774 *l.* of unadmitted, claims against the Public, for the capture and maintenance of Ceylon and the Eastern Islands, &c. are introduced in the following manner: "It appears from the Appendix No. 17 to the Third Report, that a large amount advanced on this account, and admitted by the Select Committee of 1808, was included in the charges and interest paid in India, and was charged upon the Revenues, but that a further part was not so included;" this further part was 1,661,345 *l.* composed of the two above-mentioned sums. This, it is said, was not a Commercial charge; that it was almost entirely occasioned in years in which there was a Territorial deficit, and that therefore debts must have been contracted to meet it. It is allowed that "the transactions producing it are of a character different from such as are usually included under the Territorial branch of the Company's concerns," but that it was "strictly a Political disbursement, and could not be applied to Commerce." Here are one or two assumptions; as, first, that there was a Territorial deficit in the years which gave occasion to these transactions; and, secondly, that they are necessarily to be charged to Territorial revenue. But to assume as a matter of course that there was a Territorial deficit in those years, is to take for granted what will not readily be admitted to the extent demanded, nor without adding to the revenues of current years the remaining surplus upon the Territorial receipts of former years, on an account fairly stated; and it is contended, that such an account would exhibit, not a deficiency, but a large surplus of Revenue for the whole period. Whether these expenses are properly chargeable to Territory must depend, as it appears to me, upon some considerations which have not been alluded to in the Observations, and, chiefly, whether the security or increase of the Indian Territorial revenue was the object of them; but this supposition is very positively negatived by the Honourable Company in their correspondence with the Lords of the Treasury on the subject of their

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Appendix to First Report, p. 52.

claims for reimbursement, as given in the Appendix to the First Report; they repeatedly declare that these expeditions were not considered necessary by the Company to those objects, and never would have been undertaken, except at the instance of the Government, against whom their claim is preferred, upon that ground, for the whole amount. What branch of the Company's concerns was it then which was to derive advantage from these undertakings, since Territorial revenue was certainly to receive none? They urge upon the consideration of the Lords of the Treasury the disadvantages arising to the Company from a state of war in India, arising out of European warfare; but subjoin, "although it may be admitted, that notwithstanding these additional imports, the trade of the Company during the last war flourished beyond example; still this circumstance produced considerable advantage to the State, in the mode above described, whereas the Company by no means benefited in proportion, because, from the heavy expenses of their military establishments, and other incidental causes, they have been obliged to borrow money in India at very high rates of interest, to supply the investments for Europe, which have furnished the sales at home, on which Government have reaped so great advantage, from the duties levied thereon." It is not surprising that the trade of the Company should appear to flourish under a system which allows the investments for Europe to be furnished from loans in India, not charged to Commerce, but to Territorial revenue, while the payments in England for Territorial account are likewise charged to Indian revenue. That the investments were so provided is here distinctly admitted; and something of the process by which Territory is thus burthened, and Commerce relieved, will appear from the consideration of the Appendixes No. 4 to the First Report, and No. 17 to the Third Report. We collect from the former, that the Company's claims on the Government amounted, in principal and interest, to 8,461,331 *l.*; and from the latter, that of this amount 8,212,372 *l.*, principal and interest, have been admitted; of which there has been 3,675,533 *l.* principal, and 3,313,268 *l.* interest, placed to the account of Indian charges, and consequently the principal, 3,675,533 *l.*, is included in my Table A in diminution of the balance which would otherwise have appeared as the surplus of Indian revenue; yet the whole, together with the 1,223,571 *l.*, alleged not to have been carried to the same account, are claimed from and liquidated by the Government. I am sensible that some part of this claim has not been repaid to the Company in money; there is a large deduction for Pay-office and Victualling-office demands; but it seems reasonable, upon the supposition that Territory was correctly charged with these disbursements in the first instance, that any monies received from the Government in repayment should pass to the credit of Territorial revenue: and it appears, from Appendix No. 4 to the First Report, that no less a sum than 3,400,000 *l.* of principal, carrying 841,900 *l.* interest, was so received in Leadenhall-street, from August 1798 to July 1806. It appears to me, therefore, that in the statement of Indian revenue, either the above 3,675,533 *l.* must be withdrawn from the charges, or 3,400,000 *l.* must be added to the receipts. When this correction is made, viz. when 3,400,000 *l.* are admitted as a receipt on account of Territorial revenue, if the balance of 1,661,345 *l.* be held to belong to the administration of the government of India, it would be rightly placed amongst the Indian charges.

Balance of Charges on the French and Dutch Islands, Principal £ 1,985,899. Interest £ 3,696,317.

The next item exhibits a balance of 1,985,899 *l.* principal, and 3,696,317 *l.* interest, abstracted from Territorial revenue or Indian loans, and applied to the outfit of expeditions against the French and Dutch Islands, and subsequent supplies to the captured settlements, from 1806–7 to 1821–2, which are represented to "stand on a similar footing with those above-mentioned." The first remark to be made upon this item is, that the Statement to which it refers, Appendix No. 41 to Evidence presented in October 1831, was printed subsequent to the preparation of my Tables, and could not therefore have been consulted by me. The second is, that when the documents upon which those Tables are founded are described as containing "the total annual amount of the Revenues and Charges" of India; and when this description is adopted and confirmed by the Honourable Committees, it could scarcely have been expected that an account extending in amount to so many millions, and in duration from 1806–7 to 1821–2, should have remained unnoticed during the whole period, to be first brought forward in 1831, and the balance claimed as a charge against the Territorial revenues of India. And, considering the example presented by the preceding part of the account, wherein similar advances have been *included* in the Indian charges, least of all could it have been expected that in this continuation of it they should have been *excluded*; yet such is represented to be the fact, both in the Observations and in a note at the foot of the printed Statements. But it moreover appears, from the Treasury Minute alluded to, that His Majesty's Government liquidated the account, by placing to the Honourable Company's credit, as from 1812, 1,300,000 *l.*, which, when the interest from that period is added, will leave but a comparatively inconsiderable balance (if any) on this head of claims. This account, however, appears to me to stand upon a different footing from the preceding one, in this respect, that if the disbursements contained in it are to be considered as charges appertaining to the administration of the Government of India, which I am not prepared to admit, and have not been liquidated, they constitute new matter, never before disclosed, to be brought to account against the Territorial revenues of India, which must also have credit for the payments received from Government, and otherwise, on account of them. But there should first be an investigation of the nature of these charges with reference to the principal, and an ascertainment of the true state of the Indian revenue, as a distinct and separate account, with reference to the necessity for borrowing and the amount of interest claimed. But although I have thus supposed a case in which the subject of the two preceding articles would

would be placed to account of Territorial charges, I must beg leave to retain the opinion, that these expeditions were undertaken mainly with a view to the security and advantage of Indian commerce, and that the expense ought to be divided in proportions, to be fixed by competent authority, between Commerce and Territory.

It is remarked that these advances "could only be supplied by a large increase of the Indian debt; but this considered alone proves nothing with respect to the propriety of charging these loans with the interest to Territorial revenue; it should further be shown, by an account fairly stated, that the exhausted state of the Indian treasury was occasioned by a deficient revenue; and if it should appear, on the contrary, upon such an account, that there had been a sufficient surplus of revenue, but that the exhaustion of the treasury was occasioned by the surplus having been applied, like the loans referred to in a preceding extract, to the supply of investments for Europe, there would manifestly be as great an impropriety in charging these as there was in charging those to Territorial revenue.

It is represented as a great oversight that the increased balance of cash and bills in India in 1828 over that of 1793, 6,251,867 *l.* has not been admitted as accounting for the surplus of receipts over disbursements for Territorial account 11,208,417 *l.* in the Table B. The expectation that it should have been so admitted can only be founded upon a mistaken view of the nature of that Table; it does not purport to be a statement of Indian receipts and disbursements alone, but professes to collect from the accounts in India and England, considered as one general cash account, all receipts and disbursements which, in the printed Papers, are treated as appertaining to Territorial revenue and charges: it brings, in addition to the revenues, the loans of India to the debit of the account, and admits to its credit the interest on those loans, in addition to the charges, as well in England as in India, designated Territorial, in order to try the truth of the allegation, that the Indian loans were necessary to supply the deficiency of Indian revenue, it being obvious that if such were the case, there could be no balance upon an account containing the whole of those receipts and payments; and it is shown that the disbursements amount to less than the receipts from revenue and loans by 11,208,417 *l.*; this therefore may, for that purpose, be called the Territorial portion of the general cash account in India and England, as collected from the representations of the Company in the printed Papers. But if we advert to the Commercial branch of the same general account, we find it asserted by Mr. Melvill, in his Evidence, Second Report 1830, p. 763, that Commerce has contributed to Territory, or, which is the very same thing, to the general fund, from 1813–14 to 1827–28, the sum of 19,384,774 *l.* Now the only way in which Commerce could make this contribution would be by supplying to the general fund 19,384,774 *l.* more than it has withdrawn; if therefore the surplus said to have been contributed by Commerce has not been diminished by Territorial demands, (which cannot be if the Table contain the whole), there ought to remain upon the general cash account,

		£.
The balance of the Territorial account - - - - - - - - -		11,208,417
And of the Commercial ditto, from 1814 to 1828, to say nothing of the previous alleged balance of 12,044,934 *l.* - - - - - - - -		19,384,774
Making together - - - - - - - - - - - -		30,593,191
But the balance actually found is, in India - - -	£. 8,106,360	
in England - - -	312,638	
		8,418,998
There is therefore an amount of - - - - - - - - - £.		22,174,193

Which is a deficient balance, and to be debited to Territory or Commerce, or to both, in proportions to be adjusted, before it can be ascertained to whom the balance really existing belongs. But considering the Table B as the Honourable Company's own representation in the printed Papers of what ought to be charged to Territory, it is thus shown to be impossible that Commerce can have contributed 19,384,774 *l.*, or any other sum, to Revenue: on the contrary, the balance supplied by Territory alone, even after placing to that account the whole of the interest, we see is not forthcoming. But it is further maintained that the Table A contains in effect the true statement of Territorial revenue and charges, (subject to adjustment on both sides of the account, which will probably not materially affect the result); and in that case, Commerce must be debited with all the loans and all the interest not required to assist Territorial revenue, and thus we return to the position from which we originally set out.

3, Copthall-buildings,
21 February 1832.

(signed) *Robert Wilkinson.*

Appendix, No. 25.

Correspondence, &c. relating to Mr. R. Wilkinson's Statements on the Finances of the East India Company.

FURTHER OBSERVATIONS on the STATEMENTS forwarded by Mr. *Rickards*.

THE second paper of "Explanations," in reply to the "Observations on the Statements relating to the Finances of India, forwarded by Mr. Rickards," might have been suffered to pass without particular notice, under the impression that every impartial reader who is conversant with the subject would see that the objections which have been urged are in no respect invalidated by those Explanations, were it not that the attempt made to evade their force, and, in some instances, to occupy new ground, may render a few brief observations in reply desirable, in order to obviate misconception upon a question of some intricacy, not usually much investigated, but which has now become one of considerable interest.

Before the details are taken up, it may be proper to recal the grounds on which the Statements put forward by Mr. Wilkinson rest, and what has been the drift of the remarks made upon them. Those Statements professed to show, that if every description of the Territorial disbursements of India were brought in charge against the revenues, from the year 1793–94 to the year 1827–28, inclusive, the revenues would have been more than sufficient to cover them; and consequently that the debt incurred must have been on Commercial, not on Territorial account. This, it is assumed, is corroborated by a further statement, showing that if credit be given for all the receipts from loans as well as from Revenue, and all charge on Territorial account be set against the aggregate, a considerable surplus will remain, which is unaccounted for, unless it has been expended upon the Company's Commerce, to which it is asserted that the surplus, which is made to amount to above 52 millions, has been applied.

Supposing the resources to be accurately carried to account, which is a comparatively simple process, it is evident that the validity of the conclusion drawn from such a statement entirely depends upon the fidelity with which every charge of a political character is brought into view; and this point is of the more importance when the addition of interest, and often of compound interest, according as the annual result and the amount of debt alters from year to year, so extensively affects the *general* result of a long period.

The object, therefore, of the observations already made has been chiefly to inquire into the accuracy of the charges, whence it has become necessary to point out omissions in the Indian charges alone, so numerous, and of such magnitude, as render the Statements in question wholly insufficient for their professed purpose.

It should however be remarked, that the errors in these Statements are not confined to the side of the charges, for under the head of "Increase of Debt by additional Loans," in Table B, a considerable sum is included which does not fall under that description, consisting of arrears of allowances to the civil and military servants of the Company, interest due, &c. which, though they constitute a debt, could not have been available as supplying additional funds. This over-debit to the Territory affects the result materially in the course of the period reviewed.

	£.
In 1792 the amount of them was - - - - - -	1,150,172
In 1828 it was - - - - - - - - - - -	2,554,335
Being an Increase of - - - £.	1,404,163

To proceed to the expenditure from revenue or from loans, omitted in the Tables; *First*, Charges of St. Helena, 1793–94 to 1808–09, 973,945 *l.* This was shown in the "Observations" not to have been included in the charges taken as Territorial in the Tables, on three grounds:

1. Their being introduced by the Committee of 1812, in Appendix No. 51, to the Fourth Report, (the object of which was to account for a deterioration of property in the period above stated), as an expenditure over and above the surplus charge in India, of which "supplies to Bencoolen, Prince of Wales Island and St. Helena," formed a part.

2. The amount of 131,406 *l. only* being deducted in that Appendix from the above item of supplies as the amount advanced *in India* on account of St. Helena; and,

3. The supplies to St. Helena appearing from Appendix No. 19, to the same Report, to be drawn almost entirely from England, not from India.

It may be added that it is a fact well known to those conversant with the Company's accounts, that the charge of St. Helena has always been stated as a branch of the home expenditure.

In the "Explanations" it is asserted, without any attempt at proof, that there is nothing in No. 51, of the Fourth Report, which shows that these charges have not been before included. The third proof to the contrary is wholly unnoticed. But it is added, that if this is to be considered as an additional charge, its admission will only be subject to the general observation, that the whole, or the greater part of the supplies, not only to St. Helena, but to Bencoolen and Prince of Wales Island also, amounting to 6,956,576 *l.*, should be struck out of the Territorial charges, as strictly appertaining to the Commerce.

To this it may be replied, that it is the first time that the charge of Prince of Wales' Island has been asserted to be a Commercial charge, and that no argument whatever is adduced in support of the position; and with respect to Bencoolen and St. Helena, that the authorities invested by the Legislature with power to decide the point, have declared the charge of those places to appertain to the Political branch; and unless it can be shown

shown that they stood on a different footing previously to 1814, it must be so considered Political in the earlier period. When a division of expenditure into Political and Commercial is to be made, the cost of maintaining forts and garrisons for the occupation of places unproductive as Commercial establishments, naturally falls under the former description, and it was so classed accordingly. With respect to St. Helena, it can never be admitted that the full charge may be introduced in one half of the statement, and excluded in the other

Secondly. Payments to Carnatic and Tanjore creditors, 1,359,013 *l.*

It is observed in the Explanations, that nothing in Appendix No. 51, of the Fourth Report, establishes the position that the sum of 1,122,997 *l.*, paid in India, was not included in the Madras disbursements; but the very fact of the amount being introduced in that Statement, in addition to the "Surplus Charge in India," from 1792–93 to 1808–09 (which is the result of the finances of the three Presidencies, after including all that was inserted in the Madras disbursements), as an additional means of accounting for the deterioration of property in the period, clearly establishes the position that these payments had not been previously included. Another proof is, that they are brought into view in the Third Report[*] of the Committee, which was particularly directed to the consideration of *extraordinary* receipts and payments not embraced in the Accounts yielding "the Surplus Charge in India" above referred to, which were reviewed in the *Second* Report.

That payments attaching to portions of the territories of two native princes which had come into the possession of the British Government in India, should be treated as a "Commercial loss," is too absurd a position to require refutation.

Under this and the last head errors exist to the extent of 2,332,958 *l.*, with all the interest which would accrue from the introduction of them into the Table (A) at an early period.

£.	1,359,013
	973,945
£.	2,332,958

Thirdly. Losses by consignments from port to port[†], and losses at the several Presidencies - - - - - - - - - - - - - - £. 1,985,736
Increase of Dead Stock - - - - - - - - - - - 1,012,636
Participation paid to the Public - - - - - - - - 500,000

1. *Losses*. In the former Explanations of 17th December, it was contended that it was impossible to ascertain how much of these losses was Territorial, and how much Commercial, and therefore the whole was omitted from the Territorial charges. In the Explanations of 21st February it is insinuated, that the whole must have been included in the charges, and therefore cannot be brought forward a second time as losses.

As to the latter point, it is unquestionable, whatever be their character, that they have not been included in the charges. The insertion of them by the Committee in the Appendix No. 51, to the Fourth Report, in addition to the surplus charge of India, proves it. Moreover, the losses at the Presidencies are there described expressly as "not included in the charges;" those from 1809–10 to 1813–14 (Papers of 1830, No. 16) it is as expressly stated in the title of the Account, "have not been inserted in the charges of the said Presidencies;" and those of 1814–15 to 1826–27 (Papers of 1830, No. 17) have precisely the same description. If this were not sufficient, both the losses from port to port, and at the Presidencies, are introduced by the Committee in their *Third* Report, and are consequently *extraordinary* payments not included in the charges. This point is therefore indisputably established from the Papers from which the materials of the Tables (A) and (B) were drawn; and as to the proportion that is Territorial, it was proposed upon grounds stated in the Observations, that of the sum of 1,636,429 *l.* undistinguished, 1,000,000 *l.* might safely be assumed to be Territorial, while the sum of 349,307 *l.* is in the account of those losses declared to be exclusively so; and as no objection has been stated to this division, it follows, that to the further extent of 1,349,307 *l.*, with interest, the Tables require correction.

Vide Appendixes to 3d Report, Nos. 23 & 26.

2. *Increase of Dead Stock*. In the "Explanations" of 17th December, the only remark on this charge is the following: "The cost of the dead stock has been included in the Indian charges, as I well recollect to have read in some part of the printed Papers." In the Explanations of 21st February, it is observed on this point, "I find nothing in the Appendix No. 51, to take the dead stock out of the *general rule thus described* in No. 19, of Papers of February 1830, and in various parts of the Reports: 'These stores,' (speaking of dead stock) 'are composed partly of stores purchased and paid for in India, and partly of stores purchased and paid for in England. The cost of the former has been included in the Indian charges, the cost of the latter has been stated in the Home charges.'"

It

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[*] The payments in question are introduced, in App. No. 26 to the Third Report, as *Extraordinary* Disbursements. See also Third Report, p. 365.

[†]

1792–3 to 1808–9:	Losses from Port to Port - - -	£. 873,403
	Losses at the several Presidencies -	461,428
		£. 1,334,831
1809–10 to 1813–14:	- - - Ditto - - - - -	301,598
	Total Losses not distinguished -	£. 1,636,429
1814–15 to 1826–27:	*Territorial* Losses, - ditto - -	349,307
		£. 1,985,736

Appendix, No. 25.

Correspondence, &c. relating to Mr. R. Wilkinson's Statements on the Finances of the East India Company.

It would hardly be supposed, that this remark does not apply at all to the articles in question. On reference to the Account No. 19,* it will be seen, that it applies to the head of Military Stores alone, and those of a period subsequent to 1809, whereas the charge now referred to applies to the increase of dead stock *in the Civil Department*, which took place in previous years. It is evident that this is no "general rule" applicable to dead stock; indeed, in the very account referred to (No. 19,) a sum of 90,946 *l.* increase of dead stock, is expressly stated to be "not included in Charges in India."

So also the title of the account of the increase of dead stock (Appendix No. 25 to the Third Report) describes the expense as "not included in the charges."

As the Appendix No. 51, does not determine what proportion of this charge is Territorial, reasons were stated in the Observations why the part chargeable to that branch might fairly be estimated at 850,000 *l.*

3. *Participation paid to the Public*, 500,000 *l.*

Half this sum it was proposed to charge to the Territory, as the Committee of 1812 describe it as composed of profits from the Revenue and the Commerce conjointly. In the Explanations it is contended that it is entirely Commercial, but it seems to have been more a Territorial than a Commercial payment, since it was one of the appropriations of the Revenues of India, and the payment was to be suspended in case of the expenses of war absorbing the resources from whence it was to be derived. Payments affected by war charges falling upon the Revenues of India, could hardly be connected with the Commercial branch, and, certainly, could in no light be viewed as entirely of that character.

Under the third or miscellaneous head, therefore, comprising Losses, Dead Stock, and Participation of the Public, the Territorial expenditure omitted remains as stated in the former Observations at - - - - - - - - - - -	£. 2,449,307
which added to the two former heads - - - - - - - -	2,332,958
makes an aggregate of omissions in principal amounting to - - -	£. 4,782,265

In connexion with these Charges it is urged, that both sides of the account should be subjected to revision, and receipts that are omitted be introduced as well as charges. There is no difficulty in acceding to this proposition, if the Statements were considered susceptible of complete revision; but that is impracticable, and it was considered sufficient to show, by a few obvious instances, that accuracy of principle had been so little observed with regard to the Indian Charges, that the Tables could not be relied upon, and could not establish what was designed by them. Some receipts from loans, which ought to have been included, have it seems been omitted from the Tables. These will be noticed in due course.

The fourth head of omitted charges is Advances on account of the King's Service for the capture and maintenance of Ceylon and the Eastern Islands, &c., 1,661,345 *l.*

It is admitted in the "Explanations," that if this balance be held to belong to the administration of the Government of India, it would be rightly placed among the Indian charges. That it has not hitherto been included among them is clear from its being brought into Appendix No. 51 to the Fourth Report, as an expenditure additional to what is included in the accounts producing "the Surplus Charge," as observed under other heads; as likewise from its introduction among *extraordinary* disbursements in the Third Report not forming part of the ordinary charges (page 365 and Appendixes Nos. 17 & 26.)

How any one who has looked at the accounts of these expenses could, for a moment, suppose them to have been incurred on Commercial account is unintelligible. Besides supplies to the King's navy, they will be found to include advances for expeditions against Manilla, Egypt, Buenos Ayres, the Cape of Good Hope, Java, the Spice Islands, &c. &c. They do not in fact belong to the head of Indian Expenditure, neither the Territorial nor the Commercial, but to a separate account; nevertheless, as having absorbed money borrowed on loan, they constitute one means of accounting for the funds borrowed in India; and in Statements such as those under examination, should be brought in charge accordingly. This amount, added to the sums stated under previous heads, would carry the total of omissions to 6,443,610 *l.*

£. 4,782,265
1,661,345
£. 6,443,610

It is urged in the Explanations, that certain repayments by Government in England upon this account should be credited. The propriety of bringing to account these repayments as a set-off to Home Territorial Charges, has been stated in the Observations. It would occupy more space than could be allotted to it in this place, to exhibit the effect of all such adjustments upon the account, but before this credit could be given, the Home Territorial Charges contained in the Tables must undergo extensive correction.

It was not thought requisite on a former occasion to travel further than through the Indian Charges, but it may be proper now to glance at the Home Charges, the Statement of which, as exhibited in the Tables (A) and (B), cannot fail to attract notice, as their amount in 1808–9, when at nearly the highest standard of the earlier years, was only 550,766 *l.*, while in the next year they are shown to be 1,057,225 *l.* and in subsequent years still higher. So striking a difference might have called forth some doubt as to the accuracy of that part of the Tables. The Statement from which the charges of the earlier years is taken (Appendix No. 46, to Third Report) is incomplete for the purpose to which it has now been applied. It was also framed before the principles of separation of accounts acted upon

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* The note is appended to an account of the increase of Dead Stock, and runs thus: "This account *does not comprehend Military Stores*. The value of such stores, stated as Dead Stock, amounted in April 1814 to 1,975,254 *l*, and in April 1827 to 3,614,687 *l.*" Then follows the passage quoted in the text, "*These* stores are composed," &c.

upon in later years were determined, and from causes into which it is not necessary here to enter, it does not contain all the expenditure which must be considered fairly chargeable upon the Revenues. No payment whatever is included for expenses incurred in this country on account of *King's regiments serving in India*, which must ever be a charge upon the Revenues. These expenses amounted in the years 1793 to 1808, to 3,138,526 *l.*; from 1809–10 downwards they are inserted in the Home Charges.

Again, the cost of *political stores* sent to India, beyond what is accounted for in the Indian Charges, has not been included in the earlier years. It is impossible to state with any accuracy the amount that should be charged under this head; but it appears from the account of stores exported, Appendix 35, to Fourth Report, that their value (excluding St. Helena and China) from 1793–4 to 1808–9, was 4,955,072 *l.* by far the greater part of which were doubtless political stores. The amount brought to account in the Indian books is not known, but in the subsequent years to 1822–23 inclusive, not more than two-fifths of the value exported were credited in those books. There remains, therefore, to be further charged to the Territory a very large sum on this account.

Moreover a portion of the Home Charges noticed in Mr. Melvill's evidence before the Commons' Committee, on 7th June 1830, consisting of *off-reckonings* and *stores*, which were not included in the Statements from which the Account, No. 2, of February 1830, was drawn, require also to be added; these amount to the sum of 1,698,982 *l.*

Off-reckonings	-	£. 957,755
Stores	- -	741,227
		£. 1,698,982

The off-reckonings of the period prior to 1809–10 should also be added. Here, then, abundant additional reasons are furnished why the view taken in the Statements in question cannot be maintained.

Fifthly. The next point to be noticed is the omission of all reference to the increase of the *Cash Balances in the Indian Treasuries* during the period, amounting to 6,251,867 *l.* which must have been furnished from the Revenues or the Loans for which credit is given in the Table (B). It is only requisite to observe, in reply to the remarks on this point, in the "Explanations," that whether the amount be introduced into that Table or not, is of little importance, but it certainly ought to have been adverted to before it was asserted as a consequence deduced from that Statement, that the whole surplus of the resources from Indian Revenue and Loans which remains after charging the amount of expenditure there introduced *, "has been applied to Commercial purposes" and that "the balance supplied by the Territory is not forthcoming;" assertions which the Statements then before the writer were sufficient to show to be without foundation. The part of those resources applied to the augmentation of the cash balances, could not possibly be applied to Commercial purposes.

The additional receipts from loans, which it is stated in the Explanations should be added to the resources of the Territories, are as follows:

Loan in England in 1812 - - - - - - - - -	£. 2,500,000
Interest thereon - - - - - - - - -	1,307,985
Loan from Nabob of Oude, commuted for Territory - - -	1,109,975
	£. 4,917,960

Upon the principle of the Table (B) there would have been no objection to the insertion of the loan of 1812, as a receipt on Territorial account, but how the interest *paid* on the loan can constitute an additional *receipt* is not explained. All other interest on debt is included in that Table among the *charges*, and the interest upon that particular loan is expressly directed by Act of Parliament to be treated as a *Territorial payment*.

The Oude loan might be admitted as a receipt in India; but against these additional resources is to be set the over-credit taken for the arrears of allowances, &c. noticed at the beginning of these observations, as not constituting an available resource. The balance to be credited to the Territories on this ground, would counteract but to a small extent the large omissions of charge which have been pointed out; besides which those omissions occurring for the most part in the earlier years, and money being annually borrowed to meet them, the consequent increase of interest on the Territorial account must form an immense addition to the first charge, upon the principle adopted in those Tables. The loan in 1812 and that from Oude, have occurred in later years.

One remark in the "Explanations" still requires notice. It is observed, that "it is not surprising that the trade of the Company should appear to flourish under a system which allows the investments for Europe to be furnished from loans in India, not charged to Commerce but to Territorial revenue, while the payments in England for Territorial account are likewise charged to Indian revenue." It cannot be intended to object to the charging of Territorial payments made in England to the account of Indian revenue, and if they are so charged, from what source is the latter to defray the amount. It must be either by means of surplus revenue, or in failure of such surplus, by loan, on Territorial account. Whatever be the channel through which these sums may be remitted to this country, whether it be the commerce of the Company or of the private merchant, the character of the debt incurred is not thereby altered, nor does it become chargeable to the trade of the one any more than to that of the other. The existence of a Territorial deficit is indeed spoken of as an inadmissible assumption; but the exhibition of a Territorial surplus,

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* *Vide* Mr. Wilkinson's Letter to Mr. Rickards, 10 May 1831; and "Explanations," dated 21 February 1832.

Appendix, No. 25.

Correspondence, &c. relating to Mr. R. Wilkinson's Statements on the Finances of the East India Company.

surplus, by means of the exclusion of large amounts of Territorial expenditure in charge and in interest, appearing in the documents from which the statement is drawn, seems much more to merit that designation.

Had the views in the Tables been confined to the period in which complete separation of accounts has been effected, and not extended to one in which such separation is impossible, erroneous and confused statements would have been avoided or could have been easily rectified. In the present instance, sufficient has been adduced to show that extensive errors exist in the Statements, enough to produce a result with regard to the relative financial position of the Territory and the Commerce the opposite to the true one; in short, the conclusion arrived at in the former Observations has only been more fully established by this further investigation, viz., that the Statements in question neither establish nor even countenance the assertions which gave birth to them, while they equally fail to support the statements put forward by Mr. Rickards, by whose desire these Tables were prepared. Indeed, not the least attempt is made in the "Explanations" to show that the very different principles and results of the respective views can be reconciled, or can stand together.

Appendix, No. 26.

Statements whereupon the Half-yearly Dividends were declared, from 1 May 1814.

Appendix, No. 26.

COPIES of all STATEMENTS submitted to the COURT of DIRECTORS, whereupon the HALF-YEARLY DIVIDENDS were DECLARED, from 1st May 1814, to the latest Period.

THE RETURNS hereunto annexed, numbered (1 to 17,) and specified in the following List, are Copies of Statements which were annually prepared for the information of the Court of Directors, previously to their taking into consideration the Rate of Dividend to be by them recommended to the Court of Proprietors for Declaration at Midsummer in each year, since 1814; being the only Statements of that description which were prepared in relation to the several Half-yearly Dividends declared since that period.

East India House,
17 April 1832.

Thos. G. Lloyd,
Acc^t Gen^l.

LIST.

No.

(1.)—1814-15. Abstract Statement of Profit and Loss upon Company's Goods sold in the March and September Sales 1814; together with other Profits resulting to the Company in England, in the year ending the 30th April 1815; together with the ultimate Surplus liable to the appropriation of the Act of the 53d Geo. 3. c. 155. s. 57 - - - - p. 393

(2.)—1815-16. Ditto - ditto - sold in the March and September Sales 1815 - ditto - ditto - 30th April 1816 - ditto - ditto - - p. 393

(3.)—1816-17. Ditto - ditto - sold in the March and September Sales 1816 - ditto - ditto - 30th April 1817 - ditto - ditto - - p. 394

(4.)—1817-18. Ditto - ditto - sold from 1st May 1817 to 1st May 1818; and other Profits resulting to the Company within that period, together with the ultimate Surplus liable to the appropriation of the Act of the 53d Geo. 3. c. 155. s. 57 - p. 394

(5.)—1818-19. Ditto - ditto - 1st May 1818 to 1st May 1819 - ditto - ditto - - p. 395

(6.)—1819-20. Ditto - ditto - sold from 1st May 1819 to 1st May 1820 - ditto - ditto p. 395

(7.)—1820-21. An Account of the Profit or Loss upon all Goods sold by the East India Company in the year 1820-21, distinguishing India and China, and specifying the Invoice Price, and the several Charges respectively; also the Sale Amount; showing likewise the Net Proceeds of the Commerce in Great Britain, after defraying all Charges - - p. 396

(8.)—1821-22. Ditto in the year 1821-22; ditto p. 397

(9.)—1822-23. Ditto in the year 1822-23; ditto p. 398

(10.)—1823-24. Ditto in the year 1823-24; ditto p. 399

(11.)—1824-25. Ditto in the year 1824-25; ditto p. 400

(12.)—1825-26. Ditto - ditto - in the year 1825-26; ditto - ditto - and converting the Prime Cost of the Investment, so far as it consists of repayment of Advances by the Commercial Department, at the Rates of Exchange used in the Company's Books, in transactions between the two Branches of their Affairs, viz. 2 *s.* the current Rupee, 2 *s.* 3 *d.* the Bombay Rupee, and 8 *s.* the Pagoda - p. 401

(13.)—1826-27. Ditto in the year 1826-27; ditto p. 402

(14.)—1827-28. Ditto in the year 1827-28; ditto p. 403

(15.)—1828-29. Ditto in the year 1828-29; ditto p. 404

(16.)—1829-30. Ditto in the year 1829-30; ditto (with a separate Statement.) - - - - p. 405

An Account of Profit and Loss upon all Goods sold by the East India Company in the year 1829-30; distinguishing India and China, and specifying the Invoice Price and the several Charges respectively; also the Sale Amount; showing likewise the Net Proceeds of the Commerce after defraying all Charges; calculating the Prime Cost of the Investment, so far as it consists of repayment of Advances made by the Commercial Department, at the average Rate of Bills drawn from Calcutta on London, deducting 12 months' Interest for Passage and Sight at an Indian Rate of Interest - - - p. 405

Surplus Commercial Profits of the East India Company, after payment of the Dividends on the Capital Stock, and the Interest upon the Bond Debt, from 1st May 1814 to 1st May 1830, together with the Amount appropriated in the same period, and showing the Balance remaining unappropriated on 1st May 1830; prepared in accordance with the Opinion of the Company's Standing Counsel, as it respects the Home-bond Debt discharged - - p. 406

(17.)—1830-31. An Account of Profit and Loss on all Goods sold by the East India Company in the year 1830-31, distinguishing India and China, and specifying the Invoice Price and the several Charges respectively; also the Sale Amounts, showing likewise the Net Proceeds of the Commerce, after defraying all Charges, and converting the Prime Cost of the Investment, so far as it consists of repayment of Advances by the Commercial Department, at the Rates of Exchange used in the Company's Books in transactions between the two Branches of their Affairs, viz. 2 *s.* the Current Rupee, 8 *s.* the Pagoda, and 2 *s.* 3 *d.* the Bombay Rupee (with a separate Statement) - - - - - - p. 408

Ditto - ditto - in the year 1830-31; ditto - ditto - and converting the Prime Cost of the Investment at the Mercantile Rate of Exchange, as ascertained from the Rate at which Bills were drawn from Calcutta on London, deducting 12 months' Interest for Passage and Sight, viz. 1 *s.* 9.875 *d.* per Sicca Rupee - - - p. 409

Surplus Commercial Profits of the East India Company, after Payment of the Dividends on the Capital Stock, and the Interest upon the Bond Debt, from 1st May 1814 to 1st May 1831, together with the Amount appropriated in the same period, and showing the Balance remaining unappropriated on 1st May 1831; prepared in accordance with the Opinion of the Company's Standing Counsel, as it respects the Home-bond Debt discharged - - p. 410

(No. 1.)—1814–15.

BSTRACT STATEMENT of PROFIT and LOSS upon Company's Goods sold in the March and September Sales, 1814; together with other Profits resulting to the Company in *England* in the Year ending the 30th April 1815; together with the ultimate Surplus liable to the Appropriation of the Act of the 53 Geo. 3, c. 155, s. 57.

		£.
rofit upon Sales		2,878,470
educt, Estimated Commercial Charges of India, not added to the Invoices	£.180,000	
Insurance, 5 *l.* 5 *s.* per cent. on the prime cost of Goods (3,836,401 *l.*)	201,411	
The difference between the original Sale and the produce of sundry Merchandize resold in consequence of the default of the purchasers	62,597	
The difference in the rate at which Bills of Exchange drawn from China were paid, and the rate assumed in the calculation of Profit and Loss	13,260	
Surplus Commercial Charges General, beyond the rate charged in the calculation of Profit and Loss	43,471	
		500,739
		2,377,731
dd, Charges on Private Goods housed by the Company	220,668	
Interest on the Annuities	32,604	
		253,272
TOTAL PROFIT - - - £.		2,631,003
educt, One year's Dividend on Stock	630,000	
Interest on the Bond Debt	259,546	
		889,546
£.		1,741,457

Profit on Outward Consignments is not included, the Books from India and China not having been eceived.

(No. 2.)—1815–16.

BSTRACT STATEMENT of PROFIT and LOSS upon Company's Goods sold in March and September Sales, 1815; together with other Commercial Profits resulting to the Company in *England* in the Year ending the 30th April 1816; together with the ultimate Surplus liable to the Appropriation contained in the Act of the 53 Geo. 3, c. 155, s. 57.

		£.
rofit on India Trade		471,579
Ditto - China ditto		1,245,984
		1,717,563
educt, Insurance, 4 per cent. on prime Cost	£.126,008	
Commercial Charges of India, not added to the Invoices	180,000	
China Embassy	51,904	
Difference in the rate at which Bills of Exchange from China were drawn, and the rate assumed in the calculation of Profit and Loss	22,761	
Surplus Commercial Charges General, beyond the rate charged in the calculation of Profit and Loss	168,812	
		549,485
		1,168,078
dd, Charges on Private Trade, housed by the Company	206,938	
Interest on the Annuities	32,604	
Interest and Discounts on anticipated Payments	99,098	
		338,640
SURPLUS - - - £.		1,506,718
educt, One year's Dividend on Stock	630,000	
— Interest on Bonds	235,967	
		865,967
ULTIMATE SURPLUS, after providing for Dividends and Interest on Bonds - - £.		640,751

(No. 3.)—1816-17.

ABSTRACT STATEMENT of Profit and Loss upon Company's Goods sold in March and September Sales, 1816, and other Profits resulting to the Company in *England* in the Year ending 30th April 1817; together with the ultimate Surplus liable to the Appropriation of the Act of the 53 Geo. 3, c. 155, s. 57.

	£.	£.
Profit on the India Trade	89,357	
Ditto - China Trade	899,592	
		988,949
Deduct, Insurance, 4 per cent. on Cost	110,706	
Difference in the rate at which Bills of Exchange were drawn from China, and the rate assumed in the calculation of Profit and Loss	40,466	
Surplus Commercial Charges General, beyond the rate charged in the calculation of Profit and Loss	189,901	
China Embassy	2,255	
		343,328
		645,621
Add, Charges on Private Goods sold and housed by the Company	210,218	
Interest on Annuities	36,226	
Interest and Dividends on anticipated Payments	44,295	
		290,739
		936,360
Deduct, One year's Dividends	630,000	
— Interest on Bonds	230,536	
		860,536
Ultimate Surplus - - £.		75,824

The Indian Books and Accounts for the year 1816-17, not being received, no Account can be prepared of the Outward Profit and Loss.

(No. 4.)—1817-18.

ABSTRACT STATEMENT of Profit and Loss upon Company's Goods sold from 1st May 1817 to 1st May 1818, and other Profits resulting to the Company in *England* within that period; together with the ultimate Surplus liable to the Appropriation of the Act of the 53 Geo. 3, c. 155, s. 57.

	£.	£.
Profit on the India Trade	417,602	
Ditto - China Trade	1,279,722	
		1,697,324
Deduct, Insurance, 4 per cent. on Cost	131,506	
Difference in the rate at which Bills of Exchange were drawn from China, and the rate assumed in the calculation of Profit and Loss	6,263	
Surplus Commercial Charges General, beyond the rate charged in the Account of Profit and Loss	75,303	
China Embassy	32,349	
		245,421
		1,451,903
Add, Charges on Private Goods, sold and housed with the Company	187,022	
Interest on the Annuities	36,226	
		223,248
		1,675,151
Deduct, One year's Dividends	630,000	
Interest on the Bond Debt and other Loans	286,226	
		916,226
Ultimate Surplus - - £.		758,925

(No. 5.)—1818-19.

ABSTRACT STATEMENT of PROFIT and Loss upon Company's Goods sold from 1st May 1818 to the 1st May 1819, and other Profits resulting to the Company in *England* within that period; together with the ultimate Surplus liable to the Appropriations of the Act of the 53 Geo. 3, c. 155, s. 57.

	£.	£.
Profit on the India Trade - - - - - - - - - - - - -	398,130	
Ditto - - China ditto - - - - - - - - - - - - -	1,381,193	
		1,779,323
Deduct, Actual Losses by Sea, 1818-19 - - - - - - - - -	156,368	
Difference in the rate at which Bills of Exchange were drawn from China, and the rate assumed in the calculation of Profit and Loss - -	17,910	
Surplus Commercial Charges General, beyond the rate charged in the Account of Profit and Loss - - - - - - - - - -	61,648	
		235,926
		1,543,397
Add, Charges on Private Trade - - - - - - - - - - -	170,766	
Interest on the Annuities - - - - - - - - - - -	36,227	
Interest and Discounts - - - - - - - - - - - -	44,536	
		251,529
		1,794,926
One year's Dividends - - - - - - - - - - - -	630,000	
Interest on Bonds - - - - - - - - - - - - -	153,120	
		783,120
ULTIMATE SURPLUS - - £.		1,011,806

(No. 6.)—1819-20.

ABSTRACT STATEMENT of PROFIT and Loss upon Company's Goods sold from 1st May 1819 to 1st May 1820, and other Profits resulting to the Company in *England* within that period; together with the ultimate Surplus liable to the Appropriations of the Act of the 53 Geo. 3, c. 155, s. 57.

	£.	£.
Profit on the India Trade - - - - - - - - - - - - -	60,635	
Ditto - - China ditto - - - - - - - - - - - - -	1,074,722	
		1,135,357
Add, Charges on Private Trade - - - - - - - - - - - - -	116,101	
Interest on the Annuities - - - - - - - - - - -	36,227	
Interest and Discounts - - - - - - - - - - - -	2,932	
Interest on the Balance from the Territorial Branch at the close of Season 1818-19: suppose balance 1,770,000*l.* (estimated) - - - -	106,000	
		261,260
TOTAL PROFITS - - - £.		1,396,617
Deduct, Difference in the rate at which Bills of Exchange were drawn from China, and the rate assumed in the calculation of Profit and Loss, Season 1818-19 - - - - - - - - - - -	4,010	
Surplus Commercial Charges General, beyond the rate charged in the Account of Profit and Loss - - - - - - - - - -	158,173	
China Embassy - - - - - - - - - - - -	1,750	
		163,933
		1,232,684
Deduct, Dividends on Stock - - - - - - - - - - - - - -	630,000	
Interest on Bonds - - - - - - - - - - - - -	157,266	
		787,266
SURPLUS remaining - - £.		445,418

(No. 7.)—1820–21.

AN ACCOUNT of the Profit or Loss upon all Goods sold by the East India Company in the Year 1820–21, distinguishing *India* and *China* and specifying the Invoice Price and the several Charges respectively; also the Sale Amount; showing likewise the Net Proceeds of the Commerce in *Great Britain*, after defraying all Charges.

——	Prime Cost of Investment.	Freight.	Charges of Merchandize calculated at 5 per cent. on Sale Amount.	Total Cost and Charges.	Sale Amount.	PROFIT.	LOSS.
	£.	£.	£.	£.	£.	£.	£.
India - - -	1,512,971	149,647	80,563	1,743,181	1,611,260	- - -	131,921
China - - -	1,678,080	471,286	171,473	2,320,839	3,429,458	1,108,619	—
Total - -	3,191,051	620,933	252,036	4,064,020	5,040,718	1,108,619	131,921

	£.			£.
Loss upon India Trade, brought down -	131,921	Profit upon China Trade, brought down		1,108,619
		Deduct,		
		Difference in the rate at which bills were drawn from China, and the rate assumed in the above account of Profit and Loss - - £.	6,308	
		China Embassy - - -	638	
				6,946
£.	131,921	£.		1,101,673

	£.	£.
Loss upon the India Trade, as above - - - - - - - - - -	131,921	
Profit - - China - - ditto - - - - - - - - - -	1,101,673	
Net Profit on the Trade - - - £.		969,752
Deduct,		
Surplus Commercial Charges beyond 5 per cent., charged as above, on Sales -	174,662	
Customs on Deficiencies - - - - - - - - - - - -	6,151	
		180,813
	£.	788,939
Add,		
Charges on Private Trade - - - - - - - - - - - - -	148,686	
Interest on the Annuities - - - - - - - - - - - - -	36,227	
Interest and Discounts on anticipated payments - - - - - - -	165,916	
Interest on the Balance from the Territorial Branch at the close of 1819–20 -	141,000	
Profit on Company's own Ships - - - - - - - - - - - -	49,198	
		541,027
	£.	1,329,966
Deduct,		
Dividends on Stock - - - - - - - - - - - - -	630,000	
Interest on Bonds - - - - - - - - - - - - -	162,938	
		792,938
Surplus - - - £.		537,028

(No. 8.)—1821-22.

AN ACCOUNT of the PROFIT and Loss upon all Goods sold by the East India Company in the Year 1821-22, distinguishing *India* and *China*; and specifying the Invoice Price and the several Charges respectively; also the Sale Amount; showing likewise the Net Proceeds of the Commerce in *Great Britain*, after defraying all Charges.

—	Prime Cost of the Investment.	Freight.	Charges of Merchandize, calculated at 5 per cent. on Sale Amount	Total Cost and Charges.	Sale Amount.	PROFIT.	LOSS.
	£.	£.	£.	£.	£.	£.	£.
India - - - -	1,417,043	102,740	75,040	1,594,823	1,500,781	- - -	94,042
China - - - -	1,734,586	501,718	186,302	2,422,606	3,726,050	1,303,444	—
TOTAL - - £.	3,151,629	604,458	261,342	4,017,429	5,226,831	1,303,444	94,042

	£.		£.	£.
Lost upon the India Trade, brought down - - - - - - -	94,042	Profit upon the China Trade, brought down - - - - - - -		1,303,444
Add, Losses at Sea - - - -	6,100	Deduct,		
		Difference in the rate at which bills were drawn from China, and the rate assumed in the above Account - -	3,603	
		Losses at Sea - - -	17,489	
				21,092
£.	100,142	£.		1,282,352

	£.	£.
Loss on the India Trade - - - - - - - - - - - - - - -	100,142	
Profit on the China Trade - - - - - - - - - - - - - -	1,282,352	
NET PROFIT on the Trade - - - £.		1,182,210
Deduct,		
Surplus Commercial Charges beyond 5 per cent., charged as above, on Sales - - -		130,297
£.		1,051,913
Add,	£.	
Charges on Private Trade - - - - - - - - - - - - - -	177,680	
Interest on the Annuities - - - - - - - - - - - - -	36,226	
Interest and discounts on anticipated payments - - - - - - -	109,834	
Interest on the Balance due from the Territorial Branch to the Commercial at the close of 1820-21 - - - - - - - - - - - - - -	145,000	
Profit on the Company's own Ships - - - - - - - - - - -	21,044	
		489,784
£.		1,541,697
Deduct,		
Dividends on Stock - - - - - - - - - - - - - - -	630,000	
Interest on Bonds - - - - - - - - - - - - - - - -	155,161	
		785,161
SURPLUS - - - £.		756,536

(No. 9.)—1822-23.

AN ACCOUNT of the PROFIT and Loss on all Goods sold by the East India Company in the Year 1822-23, distinguishing *India* and *China*; and specifying the Invoice Price, and the several Charges respectively; also the Sale Amount; showing likewise the Net Proceeds of the Commerce in *Great Britain*, after defraying all Charges

——	Prime Cost of Investment.	Freight.	Charges of Merchandize calculated at 5 per cent. on Sale Amount of Goods.	Total Cost and Charges.	Sale Amount.	PROFIT.	LOSS.
	£.	£.	£.	£.	£.	£.	£.
India - - -	1,784,421	156,578	94,964	2,035,963	1,899,279	- - -	136,684
China - - -	1,818,760	543,994	186,111	2,548,865	3,722,230	1,173,365	—
TOTAL - - £.	3,603,181	700,572	281,075	4,584,828	5,621,509	1,173,365	136,684

	£.			£.
Loss on the India Trade, brought down	136,684	Profit on the China Trade, brought down - - - - - -		1,173,365
		Deduct,		
		Difference in the rate at which Bills from China, drawn in the Season 1821-22, were paid, and the rate of 6 *s.* 8 *d.* the tale assumed in the above Account - - £.	3,095	
		Losses at Sea (Regent) -	123,467	
		Loss by the Fire at Canton	362,878	
				489,440
£.	136,684	Profit on the China Trade - - £.		683,925

	£.	£.
Loss on the India Trade - - - - - - - - - - - - -	136,684	
Profit on the China Trade - - - - - - - - - - - -	683,925	
NET PROFIT on the Trade - - - £.		547,241
Deduct,	£.	
Surplus Commercial Charges beyond 5 per cent. charged as above on Goods -	94,589	
Customs on Deficiencies - - - - - - - - - - -	2,541	
		97,130
		450,111
Add,		
Charges on Private Trade - - - - - - - - - - - -	160,347	
Interest on the Annuities - - - - - - - - - - -	36,227	
Dividends on Stock in the Public Funds, in the Company's name - - -	57,042	
Interest and Discounts on anticipated payments - - - - - -	18,771	
Profit on the Company's own Ships, including Insurance - - - - -	28,742	
Interest on the Balance due from the Territorial to the Commercial Branch, at the close of the Season 1821-22 (estimated) - - - - - -	148,000	
		449,129
Deduct,	£.	899,240
Dividends on Stock - - - - - - - - - - - - - -	630,000	
Interest on Bonds - - - - - - - - - - - - - -	160,844	
		790,844
ULTIMATE SURPLUS - - - £.		108,396

(No. 10.)—1823-24.

AN ACCOUNT of PROFIT and Loss on all Goods sold by the East India Company, in the Year 1823-24, distinguishing *India* and *China*, and specifying the Invoice Price, and the several Charges respectively; also the Sale Amount; showing likewise the Net Proceeds of the Commerce in *Great Britain*, after defraying all Charges.

	Prime Cost of Investment	Freight.	Charges of Merchandize calculated at 5 per cent. on Sale Amount of Goods.	Total Cost and Charges.	Sale Amount.	PROFIT.	LOSS.
	£.	£.	£.	£.	£.	£.	£.
India Trade - -	1,410,642	213,344	82,452	1,706,438	1,649,047	- -	57,391
China Trade - -	1,856,711	525,277	188,679	2,570,667	3,773,586	1,202,919	—
TOTAL - - £.	3,267,353	738,621	271,131	4,277,105	5,422,633	1,202,919	57,391

	£.
Loss upon the India Trade, brought down - - - - - - -	57,391
Add,	
Difference in the rates at which the prime cost of the Indian Trade in the above Account, is converted into sterling, founded upon the average rate of exchange of the Season 1822-23, namely, 1 *s.* 11 *d.* per sicca rupee, and the rates fixed by the Board of Commissioners for such conversion, namely, 2 *s.* the current rupee, 8 *s.* the pagoda, and 2 *s.* 3 *d.* the Bombay rupee - - - -	303,775
£.	361,166

	£.
Profit on the China Trade, brought down - - - - - - -	1,202,919
Add,	
Difference in the rate at which Certificates drawn from China in Season 1822-23, were paid in England, and the rate of 6 *s.* 8 *d.*, the tale assumed in the above Account being less than the rate of 6 *s.* 8 *d.* - -	713
£.	1,203,632

	£	£.
Loss on the India Trade - - - - - - - - - - - - - -	361,166	
Profit on the China Trade - - - - - - - - - - - -	1,203,632	
NET PROFIT on the Trade - - - £.		842,466
Deduct,	£.	
Surplus Commercial Charges beyond 5 per cent. charged as above, on Sales -	84,522	
Customs on Deficiencies - - - - - - - - - - - - -	11,707	
		96,229
	£.	746,237
Add,		
Charges on Private Trade - - - - - - - - - - - - -	£. 146,587	
Interest on the Annuities - - - - - - - - - - - -	36,227	
Dividends on Stock in the Public Funds in the Company's name - - -	56,519	
Interest and Discount on anticipated payments - - - - - - -	43,811	
Profit to the Company's own Ships, including Insurance - - - - - -	46,925	
Interest on the Balance due from the Territorial to the Commercial Branch, at the close of Season 1822-23 (estimated) - - - - - - - -	71,525	
		401,594
	£.	1,147,831
Deduct,		
Dividends on Stock - - - - - - - - - - - - -	£. 630,000	
Interest on Bonds - - - - - - - - - - - - - -	140,140	
		770,140
ULTIMATE SURPLUS - - - £.		377,691

(No. 11.)—1824-25.

AN ACCOUNT of Profit and Loss on all Goods sold by the East India Company in the Year 1824-25, distinguishing *India* and *China*, and specifying the Invoice Price, and the several Charges respectively; also the Sale Amount; showing likewise the Net Proceeds of the Commerce in *Great Britain*, after defraying all Charges.

—	Prime Cost of Investment	Freight.	Charges of Merchandize calculated at 5 per cent. on Sale Amount of Goods.	Total Cost and Charges.	Sale Amount.	PROFIT.	LOSS.
	£.	£.	£.	£.	£.	£.	£.
India Trade - -	1,233,176	109,085	81,623	1,423,884	1,632,443	208,559	—
China Trade - -	1,956,433	532,681	194,054	2,683,168	3,881,090	1,197,922	—
Total - - £.	3,189,609	641,766	275,677	4,107,052	5,513,533	1,406,481	—

	£.
Profit on the India Trade, brought down - - - - - - -	208,559
Deduct, Losses at Sea (Fame and Mary) - - - - -	22,389
£.	186,170

	£.
Profit on the China Trade, brought down - - - - - - -	1,197,922
Add, Difference in the rate at which Bills and Certificates drawn from China in Season 1823-24 were paid, and the rate of 6*s.* 8*d.*, the tale assumed in the Account of Profit and Loss being less than 6*s.* 8*d.* - - -	4,847
£.	1,202,769
Deduct, Losses at Sea (Kent) -	6,293
£.	1,197,476

		£.
Profit on the India Trade, brought down - - - - - - - - -	£. 186,170	
Ditto - - China Trade, ditto - - - - - - - - - - -	1,197,476	
Total Profit on the Trade - - -		1,383,646
Charges on Private Trade - - - - - - - - - - - -	152,759	
Interest on the Annuities - - - - - - - - - - - -	36,227	
Dividends on Stock standing in the Company's name - - - - - - -	56,519	
Interest and Discounts on anticipated Payments - - - - - - -	25,545	
Profit on the Company's own Ships - - - - - - - - - - -	29,024	
Interest on the Balance due from the Territorial to the Commercial Branch, at the close of Season 1823-24, estimated Balance 3,640,000 *l.* at 3 ½ per cent. - -	127,400	
		427,474
		1,811,120
Deduct,	£.	
Surplus Commercial Charges beyond 5 per cent. charged as above on Sales -	121,579	
Customs on Deficiencies - - - - - - - - - - - -	1,304	
Difference in the rates at which the Prime Cost of the Indian Trade in the above Account is converted into sterling, formed upon the average rate of exchange of Season 1823-24, viz, 1*s.* 11 *d.* per sicca rupee; and the rates fixed by the Board of Commissioners for such conversion, viz, 2*s.* the current rupee, 8*s.* the pagoda, and 2 *s.* 3 *d.* the Bombay rupee - - - - - - - - -	255,007	
Interest on the Loan of 1,500,000 *l.* borrowed from the Bank at 3 ½ per cent. per annum - - - - - - - - - - - - - - -	52,644	
		430,534
Fund, whereout the Dividends and Interest on Bonds are to be paid - - -		1,380,586
Deduct,		
Dividends on Stock - - - - - - - - - - - - -	630,000	
Interest on Bonds - - - - - - - - - - - - - -	135,533	
		765,533
Ultimate Surplus - - - £.		615,053

(No. 12.)—1825-26.

AN ACCOUNT of PROFIT and Loss on all Goods sold by the East India Company in the Year 1825-26, distinguishing *India* and *China*, specifying the Invoice Price and the several Charges respectively; also the Sale Amount; showing likewise the Net Proceeds of the Commerce in *Great Britain*, after defraying all Charges, and converting the Prime Cost of the Investment, so far as it consists of Repayment of Advances by the Commercial Department, at the Rates of Exchange used in the Company's Books, in transactions between the two Branches of their Affairs, namely, 2*s.* the Current Rupee, 2*s.* 3*d.* the Bombay Rupee, and 8*s.* the Pagoda.

—	Prime Cost of the Investment.	Freight and Demorage.	Charges of Merchandize calculated at 5 per cent on the Sale Amount.	Total Cost and Charges.	Sale Amount.	PROFIT.	LOSS.
	£.	£.	£.	£.	£.	£.	£.
India Trade - -	1,541,462	130,845	80,024	1,752,331	1,600,490	- - -	* 151,841
China Trade - -	2,020,651	518,883	192,882	2,732,416	3,857,648	1,125,232	—
TOTAL - - £.	3,562,113	649,728	272,906	4,484,747	5,458,138	1,125,232	151,841

	£.
Loss on the India Trade, brought down -	151,841

* *Mem.*—Upon converting the Prime Cost of the Indian Investment into sterling money, at rates founded upon the average mercantile rate of exchange of the year 1824-25, namely, 1*s.* 11¼*d.* per sicca rupee, a difference is apparent amounting to the sum of 252,767*l.*, and the result of the Indian Trade instead of a loss of 151,841*l.* as above, exhibits a Profit of 100,926*l.*

	£.
Profit on the China Trade, brought down - - - - - -	1,125,232
Add,	
Difference in the rate at which Bills and Certificates drawn from China in Season 1824-25 were paid, and the rate of 6*s.* 8*d.*, the tale assumed in the above Account being less than 6*s.* 8*d.* - - - - -	8,836
	1,134,068
Deduct,	
Losses, Cost of Teas on board the Royal George, burnt at Whampoa -	39,838
£.	1,094,230

	£.	£.	£.
Loss on the India Trade, brought down - - - - - -	151,841		
Profit on the China Trade, ditto - - - - - - - - -	1,094,230		
NET PROFIT on the Trade - - -		942,389	
Add,			
Charges on Private Trade, warehoused and sold by the Company - - -		138,452	
Customs on Deficiencies, Company's and Private Trade Goods, more received than paid - - - - - - - - - - - - - - -		2,775	
Interest on the Annuities - - - - - - - - - - -		36,227	
Dividends on Stock standing in the Company's name - - - - -		56,519	
Interest and Discounts on anticipated payments - - - - - -		21,708	
Profit on the Company's own Ships - - - - - - - - -		41,386	
Interest on the Balance due from the Territorial to the Commercial Branch, at the close of Season 1824-25, estimated Balance 3,847,141*l.* at 3 per cent. - -		115,414	
			1,354,870
Deduct,			
Surplus Commercial Charges beyond 5 per cent. charged as above, on Sales -		140,335	
Interest on the Loan of 1,500,000*l.* borrowed from the Bank, at 3½ per cent. per annum, One Year's Interest on 500,000*l.* - - - - - - - -		17,500	
Interest on Bonds - - - - - - - - - - - -		111,739	
			269,574
Fund whereout the Dividends on Stock are to be paid - - - - - - -			1,085,296
Dividends on Stock - - - - - - - - - - - -			630,000
ULTIMATE SURPLUS - - - £.			455,296

(No. 13.)—1826-27.

AN ACCOUNT of PROFIT and Loss on all Goods sold by the East India Company in the Year 1826-27, distinguishing *India* and *China*, and specifying the Invoice Price and the several Charges respectively; also the Sale Amount; showing likewise the Net Proceeds of the Commerce in *Great Britain* after defraying all Charges, and converting the Prime Cost of the Investment, so far as it consists of Repayment of Advances by the Commercial Department, at the Rate of Exchange used in the Company's Books, in transactions between the two Branches of their Affairs, viz. 2 *s.* the Current Rupee, 8 *s.* the Pagoda, and 2 *s.* 3 *d.* the Bombay Rupee.

——	Prime Cost of the Investment.	Freight and Demorage.	Charges of Merchandize, calculated at 5 per cent. on the Sale Amount.	Total Cost and Charges.	Sale Amount.	PROFIT.	LOSS.
	£.	£.	£.	£.	£.	£.	£.
India Trade - -	1,889,378	164,965	87,340	2,141,683	1,746,810	- - -	* 394,873
China Trade - -	1,859,804	496,302	175,664	2,531,770	3,513,296	981,526	—
TOTAL - - £.	3,749,182	661,267	263,004	4,673,453	5,260,106	981,526	394,873

	£.
Loss on the India Trade, brought down -	394,873
Add Losses:	
Consignment of Sugar, per Stanmore, burnt	1,928
£.	396,801

* *Mem.*—Upon converting the Prime Cost of the Indian Investment into sterling money, at rates founded upon the average mercantile rate of exchange of the year 1825-26, viz. 2*s.* 0½*d.* per sicca rupee, a difference is apparent amounting to 230,188*l.*, reducing the loss upon the Indian Trade to the sum of 164,685*l.*

	£.
Profit on the China Trade, brought down	981,526
Add,	
Difference in the rate at which Bills and Certificates, drawn from China in Season 1825-26, were paid, and the rate of 6*s.* 8*d.*, the tale assumed in the above Account being less than 6*s.* 8*d.* - - - -	3,300
	984,826
Deduct Losses,	
Teas short delivered, per Marquis of Hastings - - - - -	1,180
£.	983,646

		£.	£.
Loss on the India Trade, brought down - - - - - - - - - -		396,801	
Profit on the China Trade, ditto - - - - - - - - - - - -		983,646	
NET PROFIT on the Trade - - - £.			586,845
Add,		£.	
Charges on Private Trade warehoused and sold by the Company - - - -		128,851	
Customs on Deficiencies, Company's and Private Trade Goods, more received than paid - - - - - - - - - - - - - - - -		864	
Interest on the Annuities - - - - - - - - - - - -		36,227	
Dividends on Stock standing in the Company's name - - - - - -		56,519	
Interest and Discounts on anticipated payments - - - - - - -		14,807	
Profit on the Company's own Ships - - - - - - - - - -		26,921	
Interest on the Balance due from the Territorial to the Commercial Branch at the close of Season 1825-26 (estimated) - - - -	£. 177,547		
Ditto adjustment of Interest, short charged in former years - - -	32,249		
		209,796	
			473,985
		£.	1,060,830
Deduct,		£.	
Surplus Commercial Charges beyond 5 per cent. charged as above on Sales - -		156,104	
Interest on Bonds - - - - - - - - - - - - - -		159,333	
			315,437
Fund whereout the Dividends are to be paid - - - - - - - - -			745,393
Dividends on Stock - - - - - - - - - - - - - - -			630,000
ULTIMATE SURPLUS - - - £.			115,393

(No. 14.)—1827-28.

AN ACCOUNT of PROFIT and LOSS on all Goods sold by the East India Company in the Year 1827-28, distinguishing *India* and *China*, and specifying the Invoice Price and the several Charges respectively; also the Sale Amount; showing likewise the Net Proceeds of the Commerce in *Great Britain* after defraying all Charges, and converting the Prime Cost of the Investment, so far as it consists of Repayment of Advances by the Commercial Department, at the Rates of Exchange used in the Company's Books, in transactions between the two Branches of their Affairs, viz. 2*s.* the Current Rupee, 8*s.* the Pagoda, and 2*s.* 3*d.* the Bombay Rupee.

—	Prime Cost of the Investment.	Freight* and Demorage.	Charges of Merchandize, calculated at 5 per cent. on the Sale Amount of the Goods.	Total Cost and Charges.	Sale Amount.	PROFIT.	LOSS.
	£.	£.	£.	£.	£.	£.	£.
India Trade - -	1,981,741	133,199	92,435	2,207,375	1,848,721	- - -	*358,654
China Trade - -	1,747,545	504,505	162,591	2,414,641	3,251,801	837,160	—
TOTAL - £.	3,729,286	637,704	255,026	4,622,016	5,100,522	837,160	358,654

	£.
Loss on the India Trade, brought down	358,654
Add, Losses at Sea, Accidents to the Thalia and Robarts, bringing home cargoes of Sugar -	583
£.	359,237

* *Mem.*—Upon converting the Prime Cost of the Indian Investment into sterling money, at the rates founded upon the average mercantile rate of exchange for the year 1826-27, viz. 1 *s.* 11 ⅜ *d.* per sicca rupee, a difference is apparent, amounting to 296,732 *l.*, reducing the loss upon the India Trade to 61,922 *l.*

	£.
Profit upon the China trade, brought down - - - - - -	837,160
Add,	
Difference in the rate at which bills and Certificates drawn from China in Season 1826-27 were paid, and the rate of 6*s.* 8*d.*, the tale assumed in the above Account being less than 6*s.* 8*d.* - - - - - -	69,435
£.	906,595

	£.	£.
Loss upon the India Trade - - - - - - - - - - - -	359,237	
Profit upon the China Trade - - - - - - - - - - - -	906,595	
NET PROFIT on the Trade - - - £.		547,358
Add,	£.	
Charges on Private Trade, warehoused and sold by the Company - - -	140,150	
Interest on the Annuities - - - - - - - - - - - -	36,227	
Dividends on Stock standing in the Company's name - - - - -	47,519	
Profit on the Company's own Ships - - - - - - - - - -	56,336	
Profit on Teas sold by the Company's Agents in the North American Colonies -	28,020	
Profit on sale of Stock standing in the Company's name - - - - -	168,462	
Interest on the Balance due from the Territorial to the Commercial Branch at the close of Season 1826-27 (estimated) - - - - - - - - -	185,481	662,195
	£.	1,209,553
Deduct,	£.	
Surplus Commercial Charges beyond 5 per cent., charged as above, on Sales -	181,908	
Interest on Bonds - - - - - - - - - - - - - -	153,441	
Interest on other Loans and Accounts Current - - - - - - -	4,554	339,903
Fund whereout the Dividends are to be paid - - - - - - - -		869,650
Dividends on Stock - - - - - - - - - - - - -		630,000
ULTIMATE SURPLUS - - - £.		239,650

(No. 15.)—1828–29.

AN ACCOUNT of PROFIT and Loss on all Goods sold by the East India Company in the Year 1828–29, distinguishing *India* and *China*, and specifying the Invoice Price and the several Charges respectively; also the Sale Amount; showing likewise the Net Proceeds of the Commerce in *Great Britain*, after defraying all Charges; and converting the Prime Cost of the Investment, so far as it consists of Repayment of Advances by the Commercial Department, at the Rates of Exchange used in the Company's Books, in transactions between the two Branches of their Affairs, viz. 2*s.* the Current Rupee, 8*s.* the Pagoda, and 2*s.* 3*d.* the Bombay Rupee.

—	Prime Cost of the Investment.	Freight and Demorage.	Charges of Merchandize, calculated at 5 per cent. on the Sale Amount of the Goods.	Total Cost and Charges.	Sale Amount.	PROFIT.	LOSS.
	£.	£.	£.	£.	£.	£.	£.
India Trade - -	2,188,447	117,441	96,312	2,402,200	1,926,243	- - -	*475,957
China Trade - -	1,804,151	508,827	164,536	2,477,514	3,290,748	813,234	—
TOTAL - £.	3,992,598	626,268	260,848	4,879,714	5,216,991	813,234	475,957

	£.
Loss upon the India Trade, brought down	475,957
Add, Salvage of the Mermaid - - -	20
£.	475,977

* *Mem.*—Upon converting the Prime Cost of the Indian Investment into sterling money, at rates founded upon the average mercantile rate of exchange for the year 1827–28, viz. 1 *s.* 11 ¼ *d.* per sicca rupee, a difference is apparent, amounting to 367,085 *l.*, reducing the loss upon the India Trade to 108,872 *l.*

	£.
Profit on the China Trade, brought down - - - - - -	813,234
Add, Difference in the rate at which Bills and Certificates drawn from China in Season 1827–28 were paid, and the rate of 6*s.* 8*d.* per tale, as assumed in the above Account, being less than 6*s.* 8*d.* - - - - - - -	17,265
	830,499
Deduct, Salvage of the Alfred bringing home Teas £.	261
£.	830,238

	£.	£.
Loss upon the India Trade, brought down - - - - - - - - - -	475,977	
Profit upon the China Trade, ditto - - - - - - - - - -	830,238	
NET PROFIT on the Trade - - - £.		354,261
Add,	£.	
Charges on Private Trade, warehoused and sold by the Company - - - -	122,152	
Customs on Private Trade, &c. (deficiencies) more received than paid in the year -	1,474	
Interest on the Annuities - - - - - - - - - - - -	36,227	
Dividends on Stock standing in the Company's name - - - - - -	26,544	
Profit on the Company's own Ships - - - - - - - - - -	32,647	
Profit on Teas sold by the Company's Agents in the North American Colonies -	17,743	
Interests and Discounts on anticipated payments (including) an adjustment for former years, in respect to the Interest charged in the Territorial Invoices outward -	238,753	
Interest on the Balance due from the Territorial to the Commercial Branch, at the close of Season 1827–28 (estimated) - - - - - - - - - -	197,785	
		673,325
	£.	1,027,586
Deduct,	£.	
Surplus Commercial Charges beyond 5 per cent. charged as above, on Sales - -	176,567	
Interest on Bonds - - - - - - - - - - - - - -	158,124	
		334,691
Fund whereout the Dividends are to be paid - - - - - - - - £.		692,895
Dividends on Stock - - - - - - - - - - - -		630,000
ULTIMATE SURPLUS - - - £.		62,895

Mem.—Had the Prime Cost of the India Investment been converted into sterling, at the mercantile rates of exchange, the ultimate Surplus of the year would have amounted to - £. 429,980

(No. 16.)—1829-30.

AN ACCOUNT of PROFIT and Loss on all Goods sold by the East India Company in the Year 1829-30, distinguishing *India* and *China*, and specifying the Invoice Price, and the several Charges respectively; also the Sale Amount; showing likewise the Net Proceeds of the Commerce, after defraying all Charges; and converting the Prime Cost of the Investment, so far as it consists of Repayment of Advances by the Commercial Department, at the Rates of Exchange used in the Company's Books, in transactions between the two Branches of their Affairs, viz. 2 *s.* the Current Rupee, 8 *s.* the Pagoda, and 2 *s.* 3 *d.* the Bombay Rupee.—[See *ante*, p. 358.]

AN ACCOUNT of PROFIT and Loss upon all Goods sold by the East India Company in the Year 1829-30, distinguishing *India* and *China*, and specifying the Invoice Price and the several Charges respectively; also the Sale Amount; showing likewise the Net Proceeds of the Commerce, after defraying all Charges; calculating the Prime Cost of the Investment, so far as it consists of Repayment of Advances made by the Commercial Department, at the average Rate of Bills drawn from *Calcutta* on *London*, deducting 12 Months' Interest for Passage and Sight at an Indian Rate of Interest.

	Prime Cost of the Investment.	Freight and Demorage.	Charges of Merchandize calculated at 5 per cent. on the Sale Amount of the Goods.	Total Cost and Charges.	Sale Amount.	PROFIT.	LOSS.
	£.	£.	£.	£.	£.	£.	£.
India Trade - -	1,171,802	103,050	57,592	1,332,444	1,151,856	- - -	180,588
China Trade - -	1,495,034	477,142	151,874	2,124,050	3,037,483	913,433	—
TOTAL - -	2,666,836	580,192	209,466	3,456,494	4,189,339	913,433	180,588

		£.		£.
Loss upon the India Trade, brought down -		180,588	Profit on the China Trade, brought down -	913,433
Profit or Loss upon Exports from England to India -	Statements from India, 1829-30 not yet received.	—	Deduct, Supracargoes' commission on Homeward Trade - - - - - -	44,766
Charges in India, not added to Invoices, also Profit or Loss from Interest and Exchange and Loss by Bad Debts - - -	Ditto - ditto -	—	Charges in China, of the previous year, not added to the Invoices - - -	—
Losses at Sea, including Jettisons, Salvages and other Losses - - - -	No Loss as far as information has been received. -	—	Losses at Sea, including Jettisons, Salvages, &c. (no Loss as far as can be ascertained)	—
			Mem.—Profit or Loss on the Outward Trade to China is comprehended in the rate of the tale.	
Net Loss on the India Trade Outward and Homeward, as far as can be ascertained £.		180,588	Net Profit on the China trade, as far as can be ascertained - - - £.	868,667

		£.
Net Profit on the China Trade - - - - - - - - - - - - -	£. 868,667	
Net Loss on the India Trade - - - - - - - - - - - - -	180,588	
TOTAL PROFIT on Sales (India and China Trade) - - -		688,079
Other Profits of the Company:		
Interest on the Annuities - - - - - - - - - - - - - - - -	£. 36,227	
Ditto on Balance of Advances between the Territorial and Commercial Branches, as estimated, end of 1828-29, at rate of Home-bond Debt - - - - - - - - - -	121,729	
Ditto received, charged or paid under other heads - - - - - - - - -	55,749	
Surplus of Sums charged upon Private Trade Goods beyond amount of Commercial Charges General in England, not debited to the Company's own Trade - - - - - - -	2,561	
Profit on the Company's own Ships - - - - - - - - - -	24,170	
Estimated Profit at the Colonies of the Cape and North America - - - - - -	23,466	
		263,902
Total Commercial Profits of the Company, as far as can be ascertained - - -		951,981
Dividends to the Proprietors of Stock - - - - - - - - - - -		630,000
SURPLUS, after payment of Dividends - - -		321,981
Deduct Interest on Bonds provisionally charged to the Commercial Account - - -		114,973
£.		207,008

No. 16 of Appendix No. 26—*continued.*

Surplus Commercial Profits of the **East India Company**, after Payment of the Dividends on the Capital Stock, and the Interest upon the Bond Debt, from the 1st May 1814 to the 1st May 1830; together with the Amount appropriated in the same period, and showing the Balance remaining unappropriated on 1st May 1830; prepared in accordance with the Opinion of the Company's Standing Counsel, as it respects the Home-bond Debt discharged.

			£
Surplus Commercial Profits as adjusted, in	1814-15	from 1 May to 1 May in each Year	1,267,658
	1815-16		477,643
	1816-17		413,786
	1817-18		1,008,675
	1818-19		1,287,170
	1819-20		243,553
	1820-21		522,855
	1821-22		959,058
	1822-23		229,579
	1823-24		329,151
	1824-25		720,097
	1825-26		342,448
	1826-27		132,274
	1827-28		134,447
	1828-29		22,261
		£.	8,090,655
	1829-30		3,596
		£.	8,094,251

APPROPRIATED AS UNDER, *viz.*

—	Home-bond Debt.	India Debt.	Consignment of Bullion to India, in aid of Sinking Fund.	Sum directed by the Financial Letter to Bengal, of June 1821, to be advanced to the Sinking Fund.	TOTAL.	
	£.	£.	£.	£.	£.	
1814-15 - -	196,200	329,704	- - -	- - -	525,904	
1815-16 - -	136,300	318,382	- - -	- - -	454,682	
1816-17 - -	- - -	477	- - -	- - -	477	
1817-18 - -	12	200	- - -	- - -	212	
1818-19 - -	- - -	98	1,000,537	- - -	1,000,635	
1819-20 - -	- - -	- - -	166,302	- - -	166,302	
1820-21 - -	- - -	6,285	- - -	- - -	6,285	
1821-22 - -	- - -	10,576	- - -	1,500,000	1,510,576	
1822-23 - -	1,100	25,500	- - -	- - -	26,600	
1823-24 - -	75	1,396,842	- - -	- - -	1,396,917	
1824-25 - -	—	—	—	—	—	
1825-26 - -	712	- - -	- - -	- - -	712	
1826-27 - -	- - -	3,950	- - -	- - -	3,950	
1827-28 - -	- - -	82,103	- - -	- - -	82,103	
1828-29 - -	- - -	82,065	- - -	- - -	82,065	
1829-30 - -	- - -	75,778	- - -	- - -	75,778	
£.	334,399	2,331,960	1,166,839	1,500,000	- - -	5,333,198

Balance of Surplus Commercial Profits remaining unappropriated on 1st May 1830, including the sum of 1,657,807 *l.*, Interest on the Balances due from the Territorial to the Commercial Branch - - - - - - - -	£.	2,761,053
Balance remaining unappropriated on 1st May 1830, exclusive of Interest, as above	£.	1,103,246

No. 16 of Appendix No. 26—*continued.*

STATEMENT of the Adjustment to be made in the Profit and Loss Accounts of 1829–30, with reference to the Out-turn of that portion of the India Investment which may be deemed to have been provided under the Arrangement, with regard to Interest Bills, laid down in the Plan of 1814, for keeping the Company's Home Accounts. (Suggestion 5, as altered and amended by the Board), *see* Section 55 & 56 of the Act of 1813.

[See *ante*, p. 355 to 362.]

(A.)

EXTRACT from the Plan for arranging the Company's Home Accounts, framed in the Year 1814 (relative to the Remittances for Discharge of Bills of Exchange for Interest of India Debt.)

[See *ante*, p. 357.]

(B.)

ABSTRACT ACCOUNT between the Territorial and Commercial Branches of the Company's Affairs from 1814–15 to 1828–29, in respect to Territorial and Political Payments in *England*, separately from the Transactions which relate to the Remittance of India Debt.

[See *ante*, p. 359, 360, 361.]

(C.)

STATEMENT to show the Rates at which Bills of Exchange drawn for Interest of Indian Debt, and on other Accounts comprised in the Remittance Branch of the Accounts between the Territorial and Commercial Departments, have been discharged in *England* since 1814, and the Average Rate of those which remained unprovided for by Remittances, otherwise than through the Company's Commerce, at the end of 1827–28 and 1828–29, respectively.

[See *ante*, p. 362.]

(No. 17.)—1880–31.

AN ACCOUNT of PROFIT and LOSS on all Goods sold by the East India Company in the Year 1830–31, distinguishing *India* and *China*, and specifying the Invoice Price and the several Charges respectively; also the Sale Amount; showing likewise the Net Proceeds of the Commerce after defraying all Charges, and converting the Prime Cost of the Investment, so far as it consists of Repayment of Advances by the Commercial Department, at the Rates of Exchange used in the Company's Books, in transactions between the two Branches of their Affairs, viz. 2 *s.* the Current Rupee, 8 *s.* the Pagoda, and 2 *s.* 3 *d.* the Bombay Rupee.

	Prime Cost of the Investment.	Freight and Demorage.	Charges of Merchandize, calculated at 5 per cent. on the Sale Amount of the Goods.	Total Cost and Charges.	Sale Amount.	PROFIT.	LOSS.
	£.	£.	£.	£.	£.	£.	£.
India Trade - -	1,945,779	121,521	84,329	2,151,629	1,686,587	- -	465,042
China Trade - -	1,765,598	517,856	161,399	2,444,853	3,227,987	783,134	—
TOTAL - - £.	3,711,377	639,377	245,728	4,596,482	4,914,574	783,134	465,042

	£.
Loss upon the India Trade, brought down -	465,042
Charges in India not added to Invoices, also Profit or Loss from interest and exchange, and loss by bad debts - - } As far as ascertained.	1,980
Losses at Sea, including Jettisons, Salvages, and other Losses - - - - } No Loss at sea, as far as information has been received.	—
	467,022
Deduct, £.	
Amount of Loss from which the Commercial Department is entitled to be relieved, in respect to investment from India, provided as a remittance to meet bills of exchange drawn for interest of India Debt, under the arrangements contained in the Plan of 1814, for keeping the home accounts - (Per separate Statement)	171,145
Net Loss on the India Trade, as far as can be ascertained - - - - } £.	295,877

	£.
Profit on the China Trade, brought down -	783,134
Deduct,	
Supracargoes' commission on Homeward Trade - - - - - - -	46,514
Charges in China of the previous year, not added to Invoices - - - -	—
Losses at Sea, including Jettisons, Salvages, &c. (no Loss, as far as ascertained) -	—
Mem.—Profit or Loss on the Outward Trade to China is comprehended in the rate of 6 *s.* 8 *d.* the tale.	
Net Profit on the China Trade, as far as can be ascertained - - - } £.	736,620

		£.
Net Profit on Sales of Merchandize, China Trade, after replacing Cost and Charges of the investment, and covering Losses at Sea, &c, brought down - - - - - -	£. 736,620	
Net Loss - - - ditto - - - India Trade - - - ditto - - - - -	295,877	
NET PROFIT on Sales (India and China Trade) - - -		440,743
Other Profits of the Company:		
Interest on the Annuities - - - - - - - - - - - - -	£. 36,227	
Ditto on Balance of Advances between the Territorial and Commercial Branches, as estimated, end of 1829–30, at rate of Home-bond Debt, including an adjustment in respect to former years - - - - - - - - - - - - -	190,983	
Ditto received, charged or paid under other heads - - - - - - - - -	35,505	
Surplus of sums charged upon Private Trade Goods, beyond amount of Commercial Charges General in England, not debited to the Company's own Trade - - - - - -	22,302	
Profit on the Company's own Ships - - - - - - - - - - -	16,793	
Estimated Profit at the Colonies of the Cape and North America - - - - -	22,126	
		323,936
Total Commercial Profits of the Company (as far as can be ascertained) - - - - £.		764,679
Dividends to the Proprietors of Stock - - - - - - - - - - -		630,000
SURPLUS, after payment of the Dividends - - - £.		134,679
Deduct Interest on Bonds provisionally charged to the Commercial Account - - -		93,363
ULTIMATE SURPLUS - - - £.		41,316

Mem.—Upon converting the Indian currencies into sterling at the mercantile rate, as ascertained from the rate at which bills were drawn from Calcutta on London, deducting 12 months' interest for passage and sight, an ultimate surplus would remain, after providing for the dividends on stock, and interest on the home-bond debt of £. 595,241.

No. 17 of Appendix No. 26—*continued.*

AN ACCOUNT of PROFIT and Loss on all Goods sold by the East India Company in the Year 1830–31, distinguishing *India* and *China*, and specifying the Invoice Price and the several Charges respectively; also the Sale-Amount; showing likewise the Net Proceeds of the Commerce, after defraying all Charges, and converting the Prime Cost of the Investment at the Mercantile Rate of Exchange, as ascertained from the Rate at which Bills were drawn from *Calcutta* on *London*, deducting 12 Months' Interest for Passage and Sight; viz. 1 *s.* 9.875 *d.* per Sicca Rupee.

—	Prime Cost of the Investment.	Freight and Demorage.	Charges of Merchandize, calculated at 5 per cent. on the Sale Amount of the Goods.	Total Cost and Charges.	Sale Amount.	PROFIT.	LOSS.
	£.	£.	£.	£.	£.	£.	£.
India Trade - -	1,524,326	121,521	84,329	1,730,176	1,686,587	- -	43,589
China Trade - -	1,477,206	517,856	161,399	2,156,461	3,227,987	1,071,526	—
TOTAL - - £.	3,001,532	639,377	245,728	3,886,637	4,914,574	1,071,526	43,589

	£.
Loss upon the India Trade, brought down	43,589
Charges in India not added to Invoices, also Profit or Loss from interest and exchange; and Loss by bad debts (as far as can be ascertained) - -	1,980
Losses at Sea, including Jettisons, Salvages and other Losses (no Loss at sea, as far as information has been received) - - - - - -	—
Net Loss on the India Trade, as far as can be ascertained - - £.	45,569

	£.
Profit on the China Trade, brought down	1,071,526
Deduct,	
Supracargoes' commission on Homeward Trade - - - - - -	46,514
Charges in China, of the previous year, not added to the Invoices - -	—
Losses at Sea, including Jettisons, Salvages, &c. (no Loss, as far as ascertained) - - - - -	—
Mem.—Profit or Loss on the Outward Trade to China is comprehended in the rate of the tale.	
Net Profit on the China Trade, as far as can be ascertained - £.	1,025,012

		£.
Net Profit on Sales of Merchandize, China Trade, after replacing Cost and Charges of the Investment, and covering Losses by Sea, &c. brought down - - £.	1,025,012	
Net Loss - - - ditto - - - India Trade - - - - ditto - - - -	45,569	
NET PROFIT on Sales (India and China Trade) - - - -		979,443
Other Profits of the Company:		
Interest on the Annuities - - - - - - - - - - - - -	£. 36,227	
Ditto on Balance of Advances between the Territorial and Commercial Branches, as estimated, end of 1829–30, at rate of Home-bond Debt, including an adjustment in respect to former years - - - - - - - - -	190,983	
Ditto received, charged or paid under other heads - - - - - -	35,505	
Surplus of Sums charged upon Private Trade Goods beyond amount of Commercial Charges General in England, not debited to the Company's own Trade - -	22,302	
Profit on the Company's own Ships - - - - - - - - - -	16,793	
Estimated Profit at the Colonies of the Cape and North America - - -	37,351	
		339,161
Total Commercial Profits of the Company (as far as can be ascertained) - £.		1,318,604
Dividends to the Proprietors of Stock - - - - - - - - -		630,000
SURPLUS, after payment of the Dividends - - - £.		688,604
Deduct, Interest on Bonds provisionally charged to the Commercial Account -		93,363
£.		595,241

No. 17 of Appendix No. 26—*continued.*

SURPLUS COMMERCIAL PROFITS of the EAST INDIA COMPANY, after Payment of the Dividends on the Capital Stock, and the Interest upon the Bond Debt, from the 1st May 1814 to 1st May 1831; together with the Amount appropriated in the same period, and showing the Balance remaining unappropriated on 1st May 1831; prepared in accordance with the Opinion of the Company's Standing Counsel, as it respects the Home-bond Debt discharged.

			£.
Surplus Commercial Profits as adjusted in	1814–15	from 1 May to 1 May in each Year	1,267,658
	1815–16		477,643
	1816–17		413,786
	1817–18		1,008,675
	1818–19		1,287,170
	1819–20		243,553
	1820–21		522,855
	1821–22		959,058
	1822–23		229,579
	1823–24		329,151
	1824–25		720,097
	1825–26		342,448
	1826–27		132,274
	1827–28		134,447
	1828–29		22,261
	1829–30		3,596
	1830–31		41,316
		£.	8,135,567

APPROPRIATED AS UNDER, *viz.*

	Home-bond Debt.	India Debt.	Consignment of Bullion to India, in aid of Sinking Fund.	Sum directed by the Financial Letter to Bengal, of June 1821, to be advanced to the Sinking Fund.	TOTAL.	
	£.	£.	£.	£.	£.	
1814–15 - -	196,200	329,704	- - -	- - -	525,904	
1815–16 - -	136,300	318,382	- - -	- - -	454,682	
1816–17 - -	- - -	477	- - -	- - -	477	
1817–18 - -	12	200	- - -	- - -	212	
1818–19 - -	- - -	98	1,000,537	- - -	1,000,635	
1819–20 - -	- - -	- - -	166,302	- - -	166,302	
1820–21 - -	- - -	6,285	- - -	- - -	6,285	
1821–22 - -	- - -	10,576	- - -	1,500,000	1,510,576	
1822–23 - -	1,100	25,500	- - -	- - -	26,600	
1823–24 - -	75	1,396,842	- - -	- - -	1,396,917	
1824–25 - -	—	—	—	—	—	
1825–26 - -	712	- - -	- - -	- - -	712	
1826–27 - -	- - -	3,950	- - -	- - -	3,950	
1827–28 - -	- - -	82,103	- - -	- - -	82,103	
1828–29 - -	- - -	82,065	- - -	- - -	82,065	
1829–30 - -	- - -	75,778	- - -	- - -	75,778	
1830–31, No appropriation of Surplus Profits have been made in this year - - -	—	—	—	—	—	
£.	334,399	2,331,960	1,166,839	1,500,000	- - -	5,333,198

Balance of Surplus Commercial Profits remaining unappropriated on 1st May 1831, including the sum of £. 1,848,790, Interest on the Balances due from the Territorial to the Commercial Branch - - - - - - - - - -	£.	2,802,369
Balance remaining unappropriated on 1st May 1831, exclusive of Interest, as above -	£.	953,579

No. 17 of Appendix No. 26—*continued.*

AMOUNT of Loss from which the Commercial Branch is entitled to be relieved in respect to Investment from India, sold in the Year 1830–31, provided as a Remittance to meet Bills of Exchange for Interest of India Debt, under the Arrangement contained in the Plan of 1814 for keeping the Home Accounts.

Amount of investment supplied on account of Remittance for discharge of Interest Bills:	One half of each of the preceding Sums computed to enter into the Sales of 1830–31.	Average Rate at which all the Issues in India were charged to Commerce in each Year.	Issued to the Commercial Branch in India at the Rates already stated, producing the number of Rupees shown below.
	£.	s. d.	*S. Rs.*
In 1828–29 (as per former Statement B.) £. 863,214	431,607	a' 2 4.012	36,97,904
1829–30 (continuation of ditto) - - 354,602	177,301	a' 2 3.999	15,19,777

From a continuation of a former Statement (C.) the average rate at which the balance of bills unprovided for, up to 1828–29, had been discharged in England, was 2 *s.* 3.599 *d.* per sicca rupee, and including 1829–30 was 2 *s.* 3,129 *d.*

The rates at which interest bills were discharged being thus less than the rates at which the Commerce has been charged in account by the Territory in the two years 1828–29 and 1829–30, the amount to be made good to the Commerce will be the difference by which the out-turn of the goods when sold may fall short of the rates at which their issue was respectively made.

The rate per sicca rupee of the net produce of the Indian investment at the Company's sales in 1830–31, (deducting interest and insurance at the average rate of the Company's losses at sea,) was per sicca rupee 1 *s.* 8.136 *d.*

Being 7,876 *d.* per sicca rupee short of the rate at which issues for commercial purposes were made in India in 1828–29.

And 7.863 *d.* per sicca rupee short of the rate at which these issues were made in 1829–30.

		£.
A short produce of 7.876 *d.* per sicca rupee is therefore to be made good to the Commercial Branch on sicca rupees 36,97,904, amounting to -	£. 121,353	
And of 7.863 *d.* per sicca rupee on - 15,19,777, - ditto - -	49,792	
		171,145

Continuation of Statement (B.)

ABSTRACT ACCOUNT between the Territorial and Commercial Branches of the Company's Affairs, in respect to Territorial and Political Payments in England, separately from the Transactions which relate to the Remittance of India Debt.

1829–30.

Dr.	£.		Cr. £.
To Balance applied to Investment on account of the Remittance Fund -	354,602	By Excess of Issues in India above amount paid in England, calculated at the rates of exchange fixed in 1814 - - - - - -	354,602

Continuation of Statement (C).

STATEMENT to show the Rates at which Bills of Exchange drawn for Interest of India Debt, and on other accounts, comprised in the Remittance Branch of the Accounts between the Territorial and Commercial Departments have been discharged in England, and the Average Rate of those which remain unprovided for by Remittances, otherwise than through the Company's Commerce at the end of 1829–30.

	£.		*S. Rs.*
Excess of payments for bills above the remittances realized for meeting the same at the end of 1828–29, brought from former Account - - - -	£. 4,558,173	- - - -	*S. Rs.* 3,96,37,420
Average rate to end of 1828–29 as before, 2 *s.* 3,599 *d.*			
1829–30: add;			
Excess of payments for bills beyond the amount realized	782,035	a' 2 *s.* 0.68 *d.* - -	76,04,878
	£. 5,340,208	- - - -	*S. Rs.* 4,72,42,298

Average rate to the end of 1829–30, 2 *s.* 3.129 *d.*

Appendix, No. 27.

STATEMENT of the CHARGES of the CIVIL and MILITARY ADMINISTRATION of the Three Presidencies of *India*, together with those of *Prince of Wales Island*, *Singapore* and *Malacca*, and *St. Helena*.

GOVERNMENT.	AREA.	POPULATION.	NUMBER OF					REVENUE.	CHARGES exclusive of DEBT.			
			DISTRICTS.	Civil and Uncovenanted SERVANTS, European.	MILITARY.		MARINE.		CIVIL.	MILITARY.	MARINE.	TOTAL.
					European.	Native.						
	Square Miles.								£	£.	£.	£.
Bengal	306,012	69,710,071	57	579	16,068	96,654	136	13,825,280	4,884,559	4,432,792	128,448	9,445,799
Prince of Wales Island, &c.	1,317	107,054	- - -	13	- - -	- - -	- - -	32,897	123,233	18,800	11,165	153,198
Both	307,329	69,817,125	57	592	16,068	96,654	136	13,858,177	5,007,792	4,451,592	139,613	9,598,997
Madras	141,923 ½	13,508,535	21	261	12,832	57,531	European 20 Native 265	5,415,587	2,051,710	3,179,924	22,441	5,254,075
Bombay	64,938 ¾	6,251,546	10	215	7,728	32,508	European 542 Native 618	2,421,443	1,660,422	1,741,095	199,324	3,600,841
India	514,190 ¾	89,577,206	88	1,068	36,628	186,693	1,581	21,695,207	* 8,719,924	9,372,611	361,378	18,453,913
St. Helena	47 ¼	4,766	- - -	15	800	- - -	- - -	- - -	- - -	- - -	- - -	93,004
TOTAL	514,238	89,581,972	88	1,083	37,428	186,693	1,581	21,695,207	* 8,719,924	9,372,611	361,378	18,546,917

GOVERNMENT.	PROPORTION TO EACH PERSON; viz.											PER £ 100 GROSS REVENUE.		
	COVENANTED and UNCOVENANTED CIVILIAN.				MILITARY.				POPULATION.—CHARGE.					
	Square Miles.	Inhabitants.	Revenue.	Charge, Civil.	Square Miles.	Inhabitants.	Revenue.	Charge, Military.	Civil.	Military.	TOTAL Civil, Military and Marine.	Civil.	Military.	TOTAL, viz. Civil, Military and Marine.
			£.	£.			£.	£.	£.	£.	£.	£.	£.	£.
Bengal	528	120,397	23,877	8,436	2.7	618	122.6	39 3	.07	.063	.135	35	32	68
Prince of Wales Island, Singapore, &c.	101	8,235	2,530	9,479	- -	- -	- -	- -	1.151	.175	1.428	374	57	465
Both	519	117,934	23,409	8,251	2 7	618	122 6	39.3	.071	.064	.137	36	32	69
Madras	543	51,756	20,749	7,860	2	192	78.4	45.1	.151	.235	.388	37	58	97
Bombay	302	29,076	11,262	7,722	1.6	155	60.1	43.2	.26	.278	.576	68	72	149
India	481	83,873	20,313	8,164	2 3	401	97.1	41.9	.097	.104	.206	40	43	85
St. Helena	3	317	- -	- -	.06	6	- -	- -	- -	- -	19.5	—	—	—
Total Territory	474	82,716	20,313	8,164	2.3	399	97.1	41.9	.097	.104	.207	40	43	85

East India House,
13 March 1832.

* These sums include Stipends and Pensions chargeable upon the Revenues.

(Errors excepted.)

James C. Melvill,
Aud^r India Acc^ts.

Appendix, No. 28.

COMPARATIVE TABLE showing the CHARGES of the Three PRESIDENCIES in the higher Departments of the EXECUTIVE, LEGISLATIVE and DIPLOMATIC ADMINISTRATIONS.

GOVERNMENTS.	OFFICES.											AREA.	Population.	GROSS REVENUE.	PER-CENTAGE on Gross Revenue.	
	NUMBER.						CHARGE, Including Expense of Establishment.								Charge of	
							BOARDS.									
	Members of Council, including Governors and Commanders-in-Chief.	BOARDS (Revenue, Customs, Trade, Marine)	Number of Members comprising the Boards.	Secretary-ships.	Diplomatic Agencies.	Total Number of Members.	Council.	Revenue. Customs, Trade and Marine.	Secretaryships.	Diplomatic Agencies.	TOTAL.				Boards and Secretary-ships.	Diplomatic Agencies.
							£.	£.	£.	£.	£.	*Square Miles.*		£.		
BENGAL - -	4	4	7	7	29	47	62,315	101,453	87,785	170,593	422,146	306,012	69,710,071	13,825,280	1.821	1.233
MADRAS - -	4	2	7	4	4	19	40,725	30,079	39,462	30,853	141,119	141,923	13,508,535	5,415,587	2.036	0.569
BOMBAY - -	4	- -	- -	3	4	11	38,225	- -	27,938	47,715	113,878	64,938	6,251,546	2,421,443	2.773	1.97
TOTAL - -	12	6	14	14	37	77	141,265	131,532	155,185	249,161	677,143	512,873	89,470,152	21,662,310	1 975	1,15

(Errors excepted.)

East India House,
13 March 1832.

James C. Melvill,
Audr India Accts.

II.
FINANCE.

Appendix, No. 28.

Charges of the Three Presidencies in the higher Departments of the Executive, Legislative and Diplomatic Administrations.

Appendix, No. 29.—AN ACCOUNT of the EXPENSES attending the

	1805-6.			1806-7.			1807-8.			1808-9.			1809-10.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
Building	11,718	3	6	15,139	12	-	20,867	19	3	13,927	-	-	14,565	6	2
Repairs and Alterations	654	3	9	216	4	4	1,193	3	5	245	9	-	532	13	4
Taxes and Parochial Rates, Tithes, &c.	74	5	11	390	6	4	377	2	4	883	4	3	319	7	8
Establishment: Salaries of Professors, and Wages of Servants	567	10	5	5,629	8	3	8,035	14	1	8,270	15	3	9,596	13	2
Pensions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Table and Housekeeping Expenses	1,001	5	-	1,467	8	10	4,644	6	-	4,590	16	1	4,672	5	8
Rents and Leases	375	-	-	250	-	-	250	-	-	250	-	-	250	-	-
Furniture and Utensils	3,652	4	9	997	14	3	735	11	5	726	17	1	637	18	10
Coals and Candles	75	15	-	303	2	4	816	15	8	733	1	3	1,294	4	6
Mathematical and Philosophical Instruments, Books, Stationery and Prize Medals	204	7	6	773	16	-	1,383	12	6	959	6	10	1,121	4	8
Incidental	66	12	8	179	2	3	106	17	9	58	-	2	120	11	-
£.	18,389	8	6	25,346	14	7	38,411	2	5	30,644	9	11	33,110	5	-
RECEIPTS:															
Half-yearly Payments from the Students	1,155	-	-	4,200	-	-	7,507	10	-	8,242	10	-	9,450	-	-
Ditto - Subscriptions to the Library and Philosophical Apparatus, &c.	-	-	-	-	-	-	131	5	-	304	10	-	441	-	-
Rents and Sale of Produce	-	-	-	-	-	-	122	-	-	129	10	-	84	15	-
Sale of Furniture and Fixtures at Hertford Castle	486	14	10	200	-	-	185	3	-	-	-	-	-	-	-
£.	1,641	14	10	4,400	-	-	7,945	18	-	8,676	10	-	9,975	15	-
NET EXPENDITURE £.	16 747	13	8	20,946	14	7	30,465	4	5	21,967	19	11	23,134	10	-
Number of Individuals, who have received Instruction at the Establishment at Haileybury in each Year	11			40			72			79			90		

Memo.—The above Account comprises the Charge incurred at Hertford Castle during the period the College was held there, previously to the completion of the Building at Haileybury.

An alteration having occurred in the year 1813-14, in the date of closing the Official Books, the Statement under that year comprises only a period of 10 months.

East India House,
29 February 1832.

(Errors excepted.)

Establishment called the East India College, at *Haileybury*, from its Establishment to the present time, distinguishing each Year; also the Number of Individuals who have received Instruction there in each Year.

1810-11.	1811-12.	1812-13.	1813-14.	1814-15.	1815-16.	1816-17.	1817-18.	1818-19.	1819-20.	1820-21.	1821-22.	1822-23.	1823-24.	1824-25.	1825-26.	1826-27.	1827-28.	1828-29.	1829-30.	1830-31.	TOTAL.
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
11,062 14 11	669 5 11	2,481 10 5	691 2 4	200 - -	479 17 1	255 4 -	77 9 9	7 14 6	101 8 6	81 - 3	- - -	- - -	3,158 8 11	685 5 -	190 - -	- - -	- - -	- - -	- - -	- - -	96,359 2 6
2,448 5 4	1,396 5 10	1,484 13 9	950 17 4	4,019 4 5	2,026 4 3	1,843 19 6	1,404 3 1	1,969 11 8	2,433 17 1	2,533 17 5	1,369 - 9	1,449 1 9	3,173 2 2	2,973 15 4	1,352 13 5	3,388 5 2	4,269 15 8	4,806 1 8	2,874 18 7	536 - 8	51,545 8 8
720 6 9	512 3 2	623 12 7	776 17 5	593 12 6	722 8 5	593 11 6	557 9 -	503 11 11	616 2 7	518 5 10	443 14 8	416 10 4	643 10 1	461 7 10	385 17 7	383 17 1	411 17 1	377 14 10	416 2 10	468 18 10	13,191 19 4
9,516 12 8	9,636 8 10	9,356 - -	8,770 18 1	8,685 6 6	9,716 8 1	8,915 13 10	9,287 - 4	8,510 9 9	8,583 16 1	8,644 5 9	8,290 11 -	8,218 - -	8,201 11 2	8,365 16 6	8,378 11 6	8,603 7 -	8,468 12 5	8,596 11 -	8,513 3 -	8,480 2 6	215,839 7 2
- - -	- - -	- - -	- - -	90 8 3	393 15 -	175 - -	275 - -	665 - -	745 - -	762 10 -	1,002 18 5	780 - -	1,254 7 8	782 14 9	1,832 - 5	866 5 -	1,328 15 -	1,425 - -	1,425 - -	1,515 - -	15,318 14 6
5,119 8 -	5,075 12 8	5,048 17 6	4,997 4 8	4,958 6 5	5,307 14 6	4,524 18 2	3,856 19 10	4,039 13 5	5,194 10 11	5,324 11 5	4,658 10 5	*3,527 1 9	4,968 4 1	4,829 4 1	5,217 15 11	5,159 17 1	5,301 19 6	5,357 4 5	5,800 15 4	4,945 15 6	119,590 7 2
250 - -	250 - -	250 - -	250 - -	125 - -	250 - -	250 - -	250 - -	250 - -	1,450 - -	- - -	122 15 -	122 15 -	122 15 -	146 7 6	138 10 -	138 10 -	121 5 -	56 8 9	36 15 -	36 15 -	5,992 16 3
1,898 11 9	312 7 9	293 19 -	209 16 2	383 1 7	787 18 6	211 3 11	263 2 5	353 2 10	338 1 -	332 8 4	294 4 8	497 9 5	386 12 5	529 8 -	533 19 -	882 1 9	648 8 6	490 19 10	396 5 4	217 2 1	17,010 10 7
1,302 1 -	1,388 7 4	1,380 9 6	1,219 7 4	1,492 3 1	1,517 16 -	1,299 11 8	1,280 17 1	1,468 7 4	1,536 12 2	1,553 15 6	1,433 3 6	1,295 7 7	1,368 18 8	1,536 16 6	1,447 2 8	1,485 3 8	1,471 1 5	1,353 16 2	1,496 9 6	1,357 9 -	32,907 15 5
1,184 13 6	828 6 -	1,118 18 6	1,478 4 4	675 15 1	653 4 5	1,160 1 -	685 12 -	550 2 2	637 16 9	1,824 3 8	1,684 13 4	3,224 14 7	1,399 5 11	1,184 15 1	2,783 18 7	996 17 7	1,091 4 3	595 7 9	†5,476 16 9	879 4 2	34,556 2 11
31 8 -	98 4 10	72 5 3	43 - 6	150 2 4	356 4 2	145 10 7	214 15 11	127 1 11	121 11 8	134 18 1	387 15 1	252 9 4	260 9 2	259 18 -	274 4 6	309 13 1	240 5 6	206 13 11	241 17 6	200 17 3	4,660 10 5
33,534 1 11	20,167 2 4	22,110 6 6	19,387 8 2	21,373 - 2	22,211 10 5	19,374 14 2	18,152 9 5	18,444 15 6	21,758 16 9	21,709 16 3	19,687 6 10	19,783 9 9	24,937 5 3	21,755 8 7	22,534 13 7	22,213 17 5	23,353 4 4	23,265 18 4	26,678 3 10	18,637 5 -	606,972 14 11
8,505 - -	8,820 - -	7,822 10 -	7,822 10 -	9,817 10 -	8,190 - -	7,665 - -	6,405 - -	6,930 - -	8,977 10 -	9,135 - -	8,295 - -	7,875 - -	9,082 10 -	9,450 - -	9,765 - -	9,292 10 -	8,505 - -	9,870 - -	9,502 10 -	7,245 - -	209,527 10 -
- - -	806 12 6	325 10 -	1,167 11 3	1,730 7 5	1,958 7 11	1,233 4 6	1,458 7 1	1,014 8 10	1,206 - 11	1,349 7 11	1,478 16 3	1,513 19 -	1,405 3 10	1,388 12 1	1,822 19 -	2,218 13 10	1,798 3 2	1,347 7 9	2,208 19 3	1,986 1 -	30,295 8 6
122 10 -	65 - -	115 - -	233 12 -	142 17 3	144 18 6	197 10 -	136 - -	146 12 -	48 10 -	43 10 -	43 - -	38 10 -	314 3 6	96 10 -	99 5 -	98 15 -	100 10 -	47 10 -	58 11 9	54 1 -	2,683 1 -
- - -	- - -	- - -	115 - 3	40 - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	1,026 18 1
8,627 10 -	9,691 12 6	8,263 - -	9,338 13 6	11,730 14 8	10,293 6 5	9,095 14 6	7,999 7 1	8,091 - 10	10,232 - 11	10,527 17 11	9,816 16 3	9,427 9 -	10,801 17 4	10,935 2 1	11,687 4 -	11,609 18 10	10,403 13 2	11,264 17 9	11,770 1 -	9,285 2 -	243,532 17 7
24,906 11 11	10,475 9 10	13,847 6 6	10,048 14 8	9,642 5 6	11,918 4 -	10,278 19 8	10,153 2 4	10,353 14 8	11,526 15 10	11,181 18 4	9,870 10 7	10,356 - 9	14,135 7 11	10,820 6 6	10,847 9 7	10,603 18 7	12,949 11 2	12,001 - 7	14,908 2 10	9,352 3 -	363,439 17 4
81	84	73	73	94	78	73	61	66	86	87	76	76	87	90	95	86	82	91	94	73	

	£. s. d.
Building - - - -	96,359 2 6
Total Expense, exclusive of Building - - - £.	267,080 14 10

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* The Charge for the Table, &c. in the year 1822-23 comprehends the Expenditure of 11 months only, an alteration in the periods of passing the Disbursement Accounts of the College Council having occurred in that year.

† Including various Oriental Works purchased, amounting to 4,500*l*.

THOˢ G. LLOYD,
Accᵗ Genˡ.

For the number of Students who have received instruction at the East India College.
J. C. Hudson, Clerk Com. College.

Appendix, No. 30.—AN ACCOUNT of the EXPENSES attending the ESTABLISHMENT for CADETS at *Addiscombe*, from its Institution to the present time, distinguishing each Year; also the Number of

	1808-9.	1809-10.	1810-11.	1811-12.	1812-13.	1813-14.	1814-15.	1815-16.	1816-17.	1817-18.	1818-19.	1819-20.	1820-21.	1821-22.	1822-23.	1823-24.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Purchase of Addiscombe Place	- - -	- - -	17,251 4 –	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
Building and Alterations	- - -	- - -	7,558 3 9	880 19 1	9 5 –	- - -	- - -	188 16 –	- - -	5,600 – –	6,623 19 10	2,919 – 6	1 5 –	8,208 7 2	5,240 7 2	2,460 5 9
Repairs to Building	- - -	- - -	43 – 5	59 – 7	78 – 5	149 – 1	212 5 6	206 8 11	179 17 –	139 17 10	20 18 7	91 4 –	673 10 8	25 10 9	697 12 1	26 1 3
Furniture and Utensils	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	1,415 4 9	755 19 2	690 7 8
Establishment: Salaries of Masters, Wages of Servants	63 – –	1,567 15 10	1,771 4 2	1,406 4 3	2,660 3 5	2,740 19 6	3,929 18 3	4,112 11 5	4,016 6 3	3,994 18 3	3,705 3 6	3,988 1 3	4,431 3 3	5,233 7 4	4,844 18 4	5,708 9 10
Clothing, Military Stores and Accoutrements, and Repairs to ditto	111 – 4	334 6 10	1,117 1 3	797 13 11	1,088 8 4	788 7 7	1,818 9 2	1,134 – 7	1,222 6 6	1,613 – 7	2,453 15 2	2,613 14 3	2,540 7 9	1,742 3 2	881 16 5	2,102 14 3
Mathematical Instruments, &c. Books and Stationery	209 1 –	141 5 6	993 10 10	425 15 9	577 18 5	370 3 11	459 15 6	270 7 8	434 9 7	592 7 8	679 7 10	716 8 7	1,033 14 7	989 6 7	1,024 9 3	1,151 14 6
Taxes and Parochial Rates	- - -	- - -	- - -	37 – 10	101 9 7	166 9 6	277 12 11	189 11 11	261 5 2	282 10 10	260 19 7	268 2 4	159 10 7	250 6 4	249 2 6	277 13 4
Payments to the Head Master, at fixed Rates, for the Board, Education, &c. of the Cadets previously to the adoption of the system of remunerating him by a fixed Salary	1,718 2 10	4,988 6 6	5,835 15 7	5,122 5 5	2,785 18 3	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
Rent of two Meadows	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
Table and Housekeeping Expenses	- - -	- - -	- - -	19 8 6	1,695 7 –	1,994 13 –	2,591 19 7	2,662 7 –	2,849 8 3	2,667 14 –	3,205 6 9	4,029 9 3	4,498 12 10	3,280 9 8	3,588 7 8	3,416 2 11
Medical Attendance, Allowance for Pocket Money to Cadets, Washing, Mending, &c.	212 1 10	297 19 2	1,168 18 5	709 9 9	837 11 11	646 3 3	711 7 11	716 6 6	731 5 4	694 2 7	860 14 11	1,108 19 11	1,229 11 11	945 4 –	1,109 19 –	1,058 17 9
Expenses of Cadets on the Trigonometrical Survey and learning the Art of Sapping and Mining	- - -	- - -	- - -	256 8 4	925 9 11	528 12 11	736 16 10	1,783 – 10	2,220 19 1	1,226 16 5	903 – 8	820 7 11	820 13 2	1,137 4 3	776 – 4	1,528 6 11
Pensions	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	246 4 4	133 3 11	133 3 11	78 15 –	371 7 10	488 3 11	438 3 11
Rewards to Cadets	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
Incidental	3 2 –	– 14 6	47 10 4	13 12 4	50 17 7	40 9 9	69 8 7	65 1 5	106 14 6	128 6 4	85 1 –	73 13 5	148 – 2	69 2 10	135 10 5	230 11 4
£.	2,316 8 –	7,330 8 4	35,786 8 9	9,727 18 9	10,810 9 10	7,424 19 6	10,807 14 3	11,328 12 3	12,022 11 8	17,185 18 10	18,931 11 9	16,762 5 4	15,615 4 11	23,667 14 8	19,792 6 3	19,089 9 5
RECEIPTS:																
From Cadets for Board, Clothing, &c.	1,650 – –	1,994 14 6	2,925 15 5	2,241 3 7	2,400 12 11	2,793 19 –	3,223 9 9	2,870 6 1	2,430 2 2	2,363 7 5	4,394 4 1	3,700 18 5	4,863 13 10	4,373 8 –	4,442 1 6	4,435 17 1
Rent contributed by the Head Master	- - -	200 – –	400 – –	400 – –	200 – –	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
Rent of Cottage	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
£.	1,650 – –	2,194 14 6	3,325 15 5	2,641 3 7	2,600 12 11	2,793 19 –	3,223 9 9	2,870 6 1	2,430 2 2	2,363 7 5	4,394 4 1	3,700 18 5	4,863 13 10	4,373 8 –	4,442 1 6	4,435 17 1
NET EXPENDITURE £.	666 8 –	5,135 13 10	32,460 13 4	7,086 15 2	8,209 16 11	4,631 – 6	7,584 4 6	8,458 6 2	9,592 9 6	14,822 11 5	14,537 7 8	13,061 6 11	10,751 11 1	19,294 6 8	15,350 4 9	14,653 12 4
Number of Individuals who have received Instruction at the Establishment at Addiscombe in each Year	55	67	74	65	71	68	56	54	62	57	83	101	113	97	111	91

Memo.—An alteration having occurred in the Year 1813-14 in the date of closing the Official Books, the Statement under that Year comprises only a period of 10 Months.

East India House,
29 February 1832.

(Errors excepted.)

THOs G. LLOYD,
Acct Genl.

NDIVIDUALS who have received Instruction there in each Year.

1824-25.	1825-26.	1826-27.	1827-28.	1828-29.	1829-30.	1830-31.	TOTAL.
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
- -	- - -	- - -	- - -	- - -	- - -	- - -	17,251 4 -
1,480 16 11	11,874 11 3	7,529 4 -	3,206 15 3	1,823 13 8	6 10 -	6 - -	65,618 - 4
898 12 9	587 11 9	1,743 6 3	824 5 4	833 13 1	248 17 3	608 1 11	8,346 16 5
332 3 2	1,003 5 6	1,122 4 5	580 7 2	264 8 10	219 2 3	196 13 2	6,579 16 1
7,111 13 7	6,596 15 10	7,919 16 -	8,650 3 10	9,123 10 7	8,978 10 9	9,253 - 9	111,807 16 2
1,951 11 5	941 17 1	3,490 7 1	1,353 12 4	3,259 6 7	1,021 7 8	3,163 16 9	37,541 5 -
881 17 7	1,260 7 5	1,516 10 9	1,175 7 11	1,696 8 5	1,147 18 4	1,004 4 1	18,752 11 8
188 3 9	291 13 3	220 11 2	305 - 2	311 13 4	402 14 10	360 4 2	4,861 16 1
- -	- - -	- - -	- - -	- - -	- - -	- - -	20,450 8 7
- -	- - -	- - -	- - -	- - -	208 2 6	92 10 -	300 12 6
,654 2 -	4,256 10 7	4,961 9 3	5,084 2 8	3,468 15 4	4,335 19 8	4,223 10 9	66,483 16 8
,065 19 2	1,314 15 6	1,570 2 4	1,680 2 -	1,298 5 9	1,346 17 9	1,417 2 10	22,731 19 6
,987 15 1	1,904 8 10	3,642 8 4	5,226 - 2	3,862 11 4	3,582 14 2	3,265 18 7	37,136 14 1
377 1 4	333 3 11	333 3 11	333 3 11	408 3 11	611 - -	500 - -	4,784 19 10
- - -	50 - -	350 - -	500 - -	700 - -	- - -	- - -	1,600 - -
229 6 1	245 14 8	311 9 10	482 7 -	339 5 2	314 19 7	335 18 2	3,526 17 -
,159 2 10	30,660 15 7	34,711 13 4	29,401 7 9	27,389 16 -	22,424 14 9	24,427 1 2	427,774 13 11
,997 3 4	6,298 10 3	7,885 10 5	6,775 16 3	6,130 18 6	7,846 14 7	8,341 4 -	100,379 11 1
- -	- - -	- - -	- - -	- - -	- - -	- - -	1,200 - -
- - -	- - -	- - -	5 17 6	6 - -	7 10 -	10 10 -	29 17 6
,997 3 4	6,298 10 3	7,885 10 5	6,781 13 9	6,136 18 6	7,854 4 7	8,351 14 -	101,609 8 7
,161 19 6	24,362 5 4	26,826 2 11	22,619 14 -	21,252 17 6	14,570 10 2	16,075 7 2	326,165 5 4
100	106	142	134	120	127	136	

Purchase - - - - - -	£. 17,251 4 -	
Building and Alterations - -	65,618 - 4	82,869 4 4
TOTAL EXPENSE, exclusive of Buildings, &c. - - - - £.		243,296 1 -
Deduct Trigonometrical Survey and Sapping and Mining, a limited Number only of the Cadets being instructed therein - - - - - - - - - - - - - - - -		37,136 14 1
TOTAL EXPENDITURE upon the Ordinary Education of Cadets - - - - £.		206,159 6 11

For the number of Cadets who have received Instruction at Addiscombe.

William Abington, Clerk Mil. Sem. Comm.

Appendix, No. 31.

Appendix, No. 31.

Minute of Sir John Malcolm, 30 Nov. 1830.

EXTRACT from a Minute of Sir *John Malcolm*, dated 30th November 1830, on his Administration of the *Bombay* Government.

FINANCIAL RESULTS.

268. THE actual reduction of expenditure since my arrival, amounts in all, in the Civil and Marine departments, to 11,15,860 rupees, and the prospective reduction to 3,48,946 rupees. From these sums must be deducted an actual increase of rupees 6,59,770, and a prospective one of 12,000 rupees; this would leave a net decrease in the actual charges of rupees 4,56,090, and in the prospective of 3,33,946 rupees, amounting in all to 7,93,036 rupees.

269. Under the head of Extraordinary Charges there is an additional net decrease of 9,10,900 rupees during the course of the three years following November 1827, as compared with the three preceding that date. It may be observed that two of the principal items of increase, the Audit and Mint departments, were adopted at the suggestion of the Finance Committee, and that the decreases of extraordinary charges, although large, would have been considerably larger had not the compensation allowance to civil servants thrown out of employ by the operation of the economical measures, added greatly to the amount of expenditure under this head. This item, together with the expense attending the mission to England, consequent on the proceedings of the Supreme Court, amounts to nearly a lac and a half of rupees, but are of course to be viewed as temporary charges.

270. The actual permanent reduction in military expenses amounts to 40,27,498 rupees, from which must be deducted an increase of 7,67,510 rupees, leaving a net decrease of 32,59,988; of the increase, 6,58,281 rupees is permanent and 1,07,299 rupees is temporary. Of the permanent increase, 4,59,405 was in consequence of orders from home, and the remainder, 3,85,618, is the result of the arrangements of the Bombay government; of this sum 1,07,229 rupees is temporary, and indeed 27,716 rupees have already been discontinued. Of the total decrease, 10,78,757 rupees was by orders from home, 29,48,741 rupees by Government*. For the particulars of these items a reference must be made to accompanying statements, from which it will be observed what sums have actually been reduced and what are in a prospective state of retrenchment. For the above decrease a considerable amount is to be added, the result of reductions and alterations of establishments, ordered in October and November last; but as these are all prospective they are included in the total which has been exhibited.

271. The disbursement for extraordinaries in the Military department during the three years that I have presided over this government, are less than those of the preceding years by 69,06,609 rupees. The largeness of this sum is attributable to field charges in the former years, but still, excluding these, the reduction of expenditure is very great. The net decrease in the several departments is nearly as follows:

Civil department - - - - - -	*Rs.* 5,18,765
Military ditto - - - - - - - -	32,59,988
Marine ditto - - - - - - - -	2,74,271
TOTAL - - -	*Rs.* 40,53,024
Civil and Marine extraordinaries - - -	9,10,900
Military - - - - ditto - - - - -	69,06,609
TOTAL for three years - - -	*Rs.* 1,18,70,533

272. This short notice of financial results will be fully illustrated by the documents which accompany this Minute. It is therefore only necessary to add that many charges, and those of a very heavy nature, must gradually diminish, if the system of check and control over expenditure which has been established, is fully supported and rigidly exercised. No attempt can be made at present to estimate prospective reductions, but the accounts of next year will show more fully the effect of recent measures in their operation in the departments of commissariat stores, public buildings, and all contingencies and extraordinaries, civil and military.

GENERAL OBSERVATIONS on the Administration of the *Bombay* Presidency.

273. THE Territories of Bombay are not generally productive, and its revenue is not equal to its expenses. This would not be felt as an evil if it were not for the usage, which notwithstanding changes that have amalgamated their territories, still keeps distinct the accounts of receipts and disbursements of Bengal, Madras and Bombay, as in times when independent

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* About 12 lacs of this reduction was by instructions from the Supreme Government.

Appendix, No. 31.

Minute of
Sir John Malcolm,
30 Nov. 1830.

independent kingdoms intervened between these presidencies. I have in the Minute noted in the margin observed upon the injurious effects of this usage; it will I trust be early altered, and India be governed as a whole, otherwise the recent labours of the Governor-general in Council to produce uniformity of system, will prove fruitless, if the rule of comparing receipt and disbursement in the various quarters of our empire continue. Expenses beyond what are calculated will be tolerated in those parts which are richest and which require least force to guard and least trouble to manage them, while every proposition to improve a rugged and unproductive country, or to preserve its peace, will be rigidly tried and checked with reference to the resources of its government, and the rewards and salaries to which public officers are entitled, for their arduous duties, will be judged by the same standard. To illustrate the unfair operation of this rule, as applied to Bombay, it need only be stated that the Indian navy, which protects an extensive and profitable commerce, from which every part of India benefits, besides keeping up the communication with Europe by the Persian Gulf and Red Sea, is wholly charged to this Presidency, and that his Majesty's corps (one regiment of dragoons and four of infantry) consume a great portion of the revenue. These corps may be necessary to maintain and defend India, but they are not required to preserve the local peace of this quarter, although many circumstances may render it expedient that they should be stationed where they are, but this cannot constitute a reason why this Presidency should be debited with a charge for a force which, as it relates to its own territories, it does not require, and which is so disproportionate to its means. It is possible that circumstances may require a still greater proportion of European force in the western parts of India, and an increase of native troops. We have an exposed frontier to defend, and if such additions are made, the complaints of our superiors regarding the excess of expenditure over receipt at this Presidency will be increased. It may appear trifling to dwell upon such a palpable absurdity as such distinctions in the financial part of our rule would appear, but when I observe this cause operating in a manner injurious to the public interests, I must desire to call it to the serious and early attention of the authorities in England.

Appendix, No. 32.

Appendix, No. 32.

Charge for Public Buildings; Letter to Bengal Government, 31 March 1830.

LETTER from the Court of Directors to the Governor-general in Council at *Bengal*; (Finance Department); dated 31st March 1830.

Para. 1. HAVING recently had under our consideration the expenses which of late years have been incurred upon Public Buildings in India, we were induced to direct our especial notice to the regulations which are laid down at our several Presidencies for the observance of the departments to which the execution and superintendence of works are entrusted. Our object has been to ascertain whether those regulations are calculated to ensure a correct and economical disbursement of the public money, as well as the completion of works in a durable manner; and it affords us pleasure to be enabled to state, after an attentive examination of them, our conviction of their general fitness to answer these important ends At the same time, a few points have presented themselves which appear to be susceptible of improvement, and upon such of these as relate to your Presidency we proceed to communicate our sentiments.

2. It appears that, in the Civil department under your government, certain repairs are made to the buildings at the different Zillah stations, the execution of which is not committed to the officers regularly appointed to the charge of districts, nor is it, we presume, in any way subjected to their control. The sums expended in these repairs form part of the contingent charge of Judges and Collectors, and it is to be inferred that the outlay takes place solely at their discretion. Under this system, a sum of from 40,000 to 45,000 rupees is annually disbursed for repairs to the several gaols throughout the provinces subject to your government; the individual items of which, it is true, are often but of small amount, though in some instances they reach as high as from 2,000 to 5,000 rupees. We desire that in future all repairs, as well as new works, which involve an outlay of 500 rupees, be entrusted to the regular executive officers of your establishment. Should circumstances in any instance render obedience to this order impracticable, the Judges and Collectors must obtain your consent before they commence the outlay of such an amount, except only when the delay of a previous reference to you would be obviously detrimental to the public interests; and even in these cases we direct that an executive officer certify to the work having been properly performed.

3. You are aware that officers appointed to carry on Public works are required to make affidavit to the correctness of their disbursements. We observe that the affidavit prescribed to be taken under your Presidency, does not go to such an extent as that demanded from officers of the Madras and Bombay establishments; and that when the works have been performed upon estimates regularly sanctioned, a declaration upon honour is by you held to be sufficient. The same is the case when Bengal officers have superintended the execution of works upon contract. We desire that your practice in these matters be assimilated to that which exists at the other Presidencies. We must also remark, that there is an objection to the method of requiring affidavits of this sort to be made *periodically*, and to the *general* correctness of disbursements. We consider that, under such a system, they are likely to degenerate into mere form, and that the plan of annexing an affidavit to the bill for each

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Charge for Public Buildings; Letter to Bengal Government, 31 March 1830.

particular work, is the one best calculated to keep the minds of officers alive to the importance of the attestation which they are making: you must therefore observe this plan in future.

4. We are not aware of any further points of which it is necessary for us to take separate notice. The main scope of the regulations relating to the Building departments is the same we observe at each of the Presidencies; but there are some matters which are more fully explained and provided for at one Presidency than another. We shall therefore direct the other governments to communicate to you the whole of their regulations relating to Public Works, in order that, as far as possible, an uniform system may be adopted throughout India. In effecting this object, you are to understand that the alteration of those matters of regulation wherein our several governments at present differ, is to proceed on this principle; that in each particular that Presidency is to be regarded as the model for imitation by the rest, where abuse and neglect are most amply provided against, and the dispatch of business most effectually secured.

5. We also desire that you will form into one code the whole of your rules upon this subject, which we have found to be very much scattered, and that you forward to us some printed copies of the same.

6. In the course of the investigations which we have made, it has attracted our notice that no uniform method has existed in India of rewarding executive officers for their superintendence of public works. At Bombay, it appears never to have been usual to grant them more than the staff allowances fixed for the performance of such duties. At Madras, it was long the practice to grant officers a commission on the cost of the work executed, till that government, some years ago, discontinued it as objectionable; while at your Presidency it has been the custom to make donations to individuals of 10, and occasionally even 15, per cent. upon the amount of their disbursements. We have already, in our communication to you, disapproved not merely the excess to which you have carried this principle, but also the principle itself; yet we cannot find that it has been relinquished. We give you credit for making such donations only when you are satisfied that the duties committed to officers have been skilfully and economically fulfilled; but, conceding this, it is not sufficient to remove our objections to such a mode of remuneration.

7. We are not aware that you ever granted a donation to an individual who had been at the same time receiving either the regular salary attached to the charge of a division or district, or a personal salary for performing the particular duties on account of which the donation was presented to him, and we take this opportunity to prescribe it as a rule that in no such case you grant any extra reward without our specific sanction. When an officer, not having drawn allowances of the above description, shall have superintended or executed works in such a manner as to recommend himself to your notice for a donation, we desire that the amount of it may be regulated by more economical principles than you have formerly observed in such cases, and that it be not fixed with any reference to the extent of his disbursements. We would suggest, as a more proper mode of determining what should be the amount of a donation, that after considering the time during which the party has been employed, you shall compare the labour and responsibility which he has undergone with those of officers who draw the regular salary annexed to the charge of districts.

8. We positively desire that in no instance you grant a donation to an officer till after the expiration of three years from the completion of the work, his performance of which has recommended him for such a distinction.

9. Considering the financial difficulties under which India has for some years been labouring, we have been somewhat struck with the amount of expenditure which has taken place upon Public Works of various descriptions. The note below contains an account of the sums which have been laid out upon new buildings under your government during the last four years*, for which your general books are in our possession. Much of this outlay we are aware is to be attributed to the increase of your territory and establishments, having rendered it necessary to construct additional buildings and works of defence; yet after making due allowance for these considerations, we still think that the disbursement has been larger than it ought to have been had your government been actuated by that determined spirit of economy which circumstances urgently required. It is at least certain that after so much money has long been annually sunk in this way, a very moderate expenditure should suffice for future years.

10. Persuaded, after the experience we have had, that in order to enforce the observance of the necessary economy in this large branch of your expenditure, it is expedient that it should

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* NEW BUILDINGS.

—	CIVIL.	MILITARY.	TOTAL.
1823-24 - - - -	10,16,303	4,46,605	14,62,908
1824-25 - - - -	12,74,782	6,08,086	18,82,868
1825-26 - - - -	9,98,693	14,65,792	24,64,485
1826-27 - - - -	6,45,510	8,08,680	14,54,190
Total Rupees - -	39,35,288	33,29,163	72,64,451

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Charge for Public Buildings; Letter to Bengal Government, 31 March 1830.

should be more immediately brought under our own supervision and control. We direct as follows:

11. No new work or building, nor any alteration or repair of any old work or building, the estimated cost of which shall exceed ten thousand rupees (10,000 rupees) shall be commenced in any department till our consent thereto shall have been obtained, excepting only in cases of sudden and unforeseen emergency, where it is absolutely necessary that such new work, alteration or repair should be commenced before our pleasure can be known.

12. In such cases, you will communicate by the very first opportunity the peculiar circumstances of such emergency.

13. We shall hold you responsible for the indispensable necessity of the case which may have obliged you to incur such expenditure without our previous sanction.

14. A similar restriction is to be observed in respect to the purchase of land or buildings.

15. You will report to us every three months, the progress made in the several works, and the prices at which the materials and labour have been furnished in the execution of each separate service.

16. You will transmit every estimate to us by the first opportunity after it has received your sanction, and you will endeavour to have all estimates prepared so far prospectively as to enable us to signify our pleasure upon them before the commencement of the works to which they refer.

17. We direct that in future, you report to us in separate letters in the several departments, all matters relating to Public Works, whether buildings, fortifications, roads, bridges, canals or tanks, as well as all proceedings which refer to the officers and establishments employed in carrying on such works, and the rules which may at any time be laid down for their observance.

We are, &c.

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Appendix, No. 33.

Charge for Public Buildings; Letter to Madras Government, 31 March 1830.

LETTER from the Court of Directors to the Governor in Council at *Madras*; (Finance Department); dated 31st March 1830.

Para. 1. HAVING recently had under our consideration the expenses which have of late years been incurred upon Public Buildings in India, we were induced to direct our especial notice to the regulations which are laid down at our several Presidencies for the observance of the departments to which the execution and superintendence of works are entrusted. Our object has been to ascertain whether those regulations are calculated to ensure a correct and economical disbursement of the public money, as well as the completion of works in a durable manner; and it affords us pleasure to be enabled to state, after an attentive examination of them, our conviction of their general fitness to answer these important ends. At the same time, a few points have presented themselves which appear to be susceptible of improvement, and upon such of these as relate to your Presidency we proceed to communicate our sentiments.

2. It would appear that in the provinces subordinate to your Presidency, it is the custom to have certain repairs to the civil buildings performed under the superintendence of the judges and collectors, without the intervention of a regular executive officer. The sums disbursed for these repairs are, it is true, generally of trifling amount, but we take this opportunity of observing, that engineer officers, as well from their education and experience as on account of the more regular control which is exercised over their proceedings, are the only persons to whom the superintendence of public works of any kind can safely be entrusted. We accordingly direct that, except when it may be absolutely impracticable, no new works or repairs which involve an outlay of 500 rupees be committed to the execution of any other than officers of that description.

3. You are aware that officers appointed to carry on public works have to make affidavit to the correctness of their disbursements. It is provided at your Presidency, that instead of affixing such affidavit to the bill for each separate work, the officer shall make oath *quarterly* to the effect required. We consider such a system as this to be objectionable, because there is a danger that under its influence the affidavit may be regarded as a mere form, whereas the plan of annexing a declaration to the bill for each particular work seems calculated to keep the minds of officers alive to the importance of the attestations which they are making. You will therefore observe the latter plan in future.

4. We find that useless expense has on some occasions been incurred in India by the selection of sites for new buildings which have been afterwards found so unhealthy as to render it necessary that the stations should be abandoned. The Supreme Government, some years ago, laid down a rule, that no barrack, gaol or hospital should be erected without the concurrence of the superintending surgeon, or senior medical officer on the spot, as to the site and aspect of the building. It is so evidently proper to take every precaution that the sums devoted to public works shall be well applied, and the above precaution, in a country like India, appears to be of such an obvious kind, that we are rather surprised at its having ever been overlooked. We direct that you will invariably attend to it in all cases in which it may be hereafter required.

5. In

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Charge for Public Buildings; Letter to Madras Government, 31 March 1830.

5. In the general view which we have taken of the regulations in force at your Presidency, in respect to public works, it has not failed to attract our notice that works in the Revenue Department are exempted from the system of management and control under which those in the other departments of the service are placed. We cannot discover what advantage is secured by such an arrangement as this. It is undoubtedly proper, in the case of works which are intended to ensure the due irrigation of the soil, and the means of communication between one part of the country and another, that the revenue authorities should be consulted as to what disbursements are in their opinion requisite, but we feel assured that, as concerns the mere execution of works and the expenditure of money, the adoption of one system of check for all departments is calculated to produce the most beneficial results. We therefore desire that in future public works in the Revenue branch be carried on under the control of and in communication with the Military Board, and be subjected in all other respects to the same management as works in the other departments.

6. We are not aware of any further points of which it is necessary for us to take separate notice. The main scope of the regulations relating to the building departments is the same, we observe, at each of the Presidencies, but there are some matters which are more fully explained and provided for at one Presidency than another. We direct therefore that you communicate to the Bengal Government the whole of your regulations relating to public works, and we shall issue orders to the Bombay authorities to make a similar communication, in order that as far as possible an uniform system may be adopted throughout India. In effecting this object we have given the Bengal Government to understand that the alteration of those matters of regulation wherein they at present differ from our other governments is to proceed on this principle, that in each particular that Presidency is to be regarded as the model for imitation by the rest, where abuse and neglect are most amply provided against, and the dispatch of business most effectually secured.

7. In our despatch to you in this department (No. 1, of 1830), we informed you of its having been found impracticable to obtain from your accounts a perfect statement of the sums expended on public buildings under your Presidency. We therefore derive no assistance from a source of that kind in forming an idea of the extent to which you have been guided by principles of economy in this branch of expenditure. We are disposed, however, from a review of your proceedings in the several departments, to give you credit for having shown a disposition to restrict the outlay upon public works within moderate bounds; though still we are not satisfied, considering how severely the financial interests of India have for some years been depressed, that such a disposition might not have beneficially displayed itself in a more decided manner.

Paras. 8 to 14, regulations to be observed, the same as those in Letter to the Bengal Government, paras. 10 to 17.

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Appendix, No. 34.

Charge for Public Buildings; Letter to Bombay Government, 31 March 1830.

LETTER from the Court of Directors to the Governor in Council at *Bombay*; (Finance Department); dated 31 March 1830.

Para. 1. HAVING recently had under our consideration the expenses which of late years have been incurred upon Public Buildings in India, we were induced to direct our especial notice to the regulations which are laid down at our several Presidencies for the observance of the departments to which the execution and superintendence of works are entrusted. Our object has been to ascertain whether those regulations are calculated to ensure a correct and economical disbursement of the public money, as well as the completion of works in a durable manner; and it affords us pleasure to be enabled to state, after an attentive examination of them, our conviction of their general fitness to answer these important ends. At the same time, a few points have presented themselves which appear to be susceptible of improvement, and upon such of these as relate to your Presidency we proceed to communicate our sentiments.

2. By a General Order, published on the 1st August 1819, you directed that the control of engineer officers over the civil buildings at the subordinates should be confined to the Sudder station of each Zillah, in no case extending to the buildings in the Pergunnahs without your special order. We accordingly find that disbursements are often made for public works carried on under the sole superintendence of collectors or magistrates. We decidedly object to the existence, in any considerable degree, of a practice such as this. We consider that engineer officers, as well from their education and experience, as on account of the more regular control which is exercised over their proceedings, are the only persons to whom the superintendence of public works of any kind may be safely entrusted; and we direct that in future, except when it may be absolutely impracticable, no new works or repairs, which involve an outlay of 500 rupees, be committed to the execution of any other than officers of that description.

3. We have been especially struck with one instance, which your subordinate accounts furnish, of very extensive disbursements, of the kind to which we allude, having been made under the superintendence of a collector and magistrate. It appears that Mr. Lumsden, while collector of Surat, drew from the treasury under his charge sums which, in the course of four* years, amounted to no less than 1,17,688 rupees, for various objects, chiefly for the construction and repair of Wells and Tanks, and for repairs to the Tannas in the Collectorate

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* From 1822 to 1825 inclusive.

Appendix, No. 34.

Charge for Public Buildings; Letter to Bombay Government, 31 March 1830.

over which he presided. We further observe with surprise, that the whole of the above sum remains to the debit of Mr. Lumsden on the books of the Surat collectorate up to the 30th of April 1828; although at that date a period of between six and seven years had elapsed since the first portion of it was drawn, and a period of more than two years since he quitted Surat to take charge of another station. Such a circumstance seems to indicate considerable neglect on the part of the officers of audit at your Presidency, since we cannot doubt that the advances in question were properly applied by Mr. Lumsden. It is our wish that you will furnish us with an explanation upon the subject.

4. Another respect in which the regulations at your Presidency are deficient, is, that they do not require security to be given by executive officers in consideration of the advances of public money which are continually being made to them. Under the Bengal Government, officers in regular charge of districts are required to enter into bonds of 10,000 rupees, and officers temporarily employed in the building department of 5,000 rupees each; and at Madras also executive engineers give security to the Government in various sums, proportioned to the average amount of their disbursements. We desire that you immediately introduce a similar provision into your regulations, and that you call upon all the officers on your establishment, to whom the execution of public works is committed, to furnish security to the extent of at least 10 per cent. upon the average annual amount of the cash advances with which they are supplied.

[Concurrence of medical officer required as to the site of a building, same as para. 4, and regulations to be conformed to those of Bengal, the same as para. 6, of the Letter to the Madras Government.]

7. In the course of the investigations which we have made, we have been much displeased by observing the great neglect which your Government has shown, in not duly reporting to us the sums which have been expended under your Presidency for public works; and we may remark, that yours is the only one of our Governments which has been guilty of such an omission. In all your despatches, but more especially those in the Revenue and Judicial departments, this neglect is evident; and even in your Military letters, disbursements are not advised, unless they happen to be of very large amount. We positively enjoin you to report distinctly to us every future instance of expenditure, whether for new works, purchases or repairs, which shall amount to 1,000 rupees.

8. Considering the financial difficulties under which India has for some years been labouring, and the great degree in which they have been aggravated by the heavy pressure of your annual deficiency, we have been somewhat struck with the amount of the expenditure which has taken place under your Government upon works of various descriptions. The note below* contains a statement of the sums which you have laid out on new buildings alone during the last three years, for which we have received your books of account. Much of this outlay we admit is to be attributed to the increase of your territory and establishments, having rendered it necessary to construct additional buildings and works of defence; yet after making due allowance for these considerations, we still think that the expense has been much greater than it would have been had your Government been actuated by that determined spirit of economy which circumstances urgently required. It is at least certain that after so much money has been annually sunk in this way, a very moderate expenditure should suffice for future years.

[Paras. 9 to 16, Regulations to be observed, the same as those in Letter to Bengal Government, paras. 10 to 17.

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Appendix, No. 35.

Charge for Public Buildings; Letter from Bengal Government, 17 May 1831.

Extract LETTER from the Governor-general in Council at *Bengal*, to the Court of Directors (Finance Department); dated 17th May 1831:

Answer to Letter, dated the 31st March 1830; prescribing rules for observance in the construction and repair of public buildings in India.

Para. 6. WE transmitted copies of the paragraphs of this despatch, as specified below†, to the several departments respectively, for information and orders.

7. A copy of paragraphs 1 and 2 was likewise transmitted to the Sudder Board of Revenue, for communication to the several authorities subordinate to them.

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* NEW BUILDINGS.

	CIVIL.	MILITARY	TOTAL.
1825-26 - - - -	5,60,321	6,67,756	12,28,077
1826-27 - - - -	6,63,468	3,80,227	10,43,695
1827-28 - - - -	3,89,062	3,34,540	7,23,602
Total Rupees - -	16,12,851	13,82,523	29,95,374

† Judicial Department paras. 1, 2, 9 to 17. Military ditto, 1 to 17. Political ditto, 9 to 17. General ditto, 9 to 17. Consultations, 7th September 1830.

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Appendix, No. 36.

Charge for Public Buildings; Fort St. George Consultations, 23 September 1831.

EXTRACT from *Fort St. George* Finance Consultations, of 23d September 1831.

Ordered,—THAT a copy of the Honourable Court's despatch, under date the 31st March 1830 (No. 40 of 1830), be furnished for the information and guidance of the Military Board, and with instructions to issue to the several officers under their control the necessary directions for giving effect to the orders of the Honourable Court.

The subject of works in the Revenue Department, referred to in para. 5 of the Honourable Court's despatch, will be taken into consideration separately.

The Military Board will lay before Government a copy of the whole of the Regulations relating to Public Works, in order that the reference prescribed in the 6th para. of the Honourable Court's despatch may be made to the Bengal Government; and will submit the periodical reports required by the 13th para. of the same despatch.

Ordered,—That a copy of this Resolution, and of the Honourable Court's despatch, dated 31st March 1830, be furnished to the Accountant-general.

Ordered also,—That copy of the foregoing Resolutions and Orders be furnished to the Accountant-general, and an extract thereof to the Military Board, for their information and guidance.

Letter from Madras Military Board, 8 November 1831.

LETTER from the Military Board at *Madras* to the Governor in Council at *Madras*; dated 8th November 1831.

Sir,

WE have the honour to acknowledge the receipt of a letter from the Chief Secretary in the Financial Department, bearing date 23d September last, transmitting copy of a despatch from the Honourable Court, dated 31st March 1830, (No. 40 of 1830).

Adverting to the despatch from the Honourable Court, noticed above, it appears that paras. 3, 4 and 6 only require our notice. We have given the necessary orders for each separate bill of executive engineers being supported by an affidavit.

Sites for public buildings have been selected, in communication with local medical authorities, since 1825, under the orders of Government.

A correct copy of the Engineer Regulations was submitted, with our Report, No. 269, dated 26th July last.

We have, &c. &c.

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Charge for Public Buildings; Letter from Bombay Government, 6 November 1830.

Extract from a LETTER from the Governor in Council at *Bombay*, to the Court of Directors (Finance Department); dated the 6th November 1830.

Honourable Court's Letter; dated the 31st March 1830.

Par. 1st. OBSERVE that their attention has been directed to the regulations respecting the construction of public buildings, express conviction of their general fitness to answer the objects in view, but proceed to communicate their sentiments on several points which they consider susceptible of improvement.

2d. Object to the practice of allowing disbursements on account of public works being made by any other than engineer officers, whom for various reasons they consider the only persons to whom the superintendence of public works can safely be intrusted, and direct that no work involving an outlay of rupees 500 be committed to the superintendence of any but officers of that description, except when it may be impracticable to do so.

3d. WITH regard to the subject adverted to in the second paragraph, we beg leave to inform your Honourable Court that the reasons which led to the issue of the Order of the 1st August, to which you allude, are fully laid down in our President's Minutes of the 13th March 1829 and 14th May 1830. It is there clearly shown, that, were the repairs of every description of public buildings thrown solely on the Engineer department, it would require a very great increase of officers and establishment, to be at all efficient for the duty imposed upon it, and a consequent heavy expense would be incurred.

4th. The present establishment of officers belonging to the engineer corps is quite unequal to such extensive personal supervision, as the system which your Honourable Court have directed to be adopted would require, consequently much must be directly delegated or indirectly left to native artificers and servants, whence, of course, great delay in time, much waste of materials and abuse in expenditure must arise, highly injurious to the public service and detrimental to the reputation of the

engineer

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Charge for Publ Buildings; Lett from Bombay G vernment, 6 November 1830.

engineer corps, and there is reason to apprehend that these causes have led to a much greater expenditure by this Government, under the head of "Public Buildings," than would otherwise have occurred or will happen again.

5th. The paucity of officers of experience to perform and superintend the duties of executive engineers, had unavoidably led to the appointment of young officers to fill that responsible station, who, from their recent arrival in the country, could not be expected to possess experience in, or practical knowledge of, their profession, and whose very deficiency in the coloquial languages of the people, whose operations they were required to direct, want of acquaintance generally with their character, and ignorance of the customs of the country, as well as of the description and cost of the materials required, led frequently not only to unnecessary expense being incurred, but also to the works entrusted to them being of an inferior and unendurable character.

6th. The amount of expense to be incurred for the pay and establishment of an executive engineer at some stations (where attention to the system ordered by your Honourable Court would require one being employed), would itself exceed the whole annual outlay of expenditure in the works they may have to execute.

7th. Experience has proved that under this Presidency the system of carrying on public works by contracts, under proper control, is highly advantageous, but it of course militates so much against the interests of the people on the permanent establishment of the local engineer, that it becomes their interest to throw obstacles in the way of respectable men coming forward as contractors.

8th. It must however be observed that it never was contemplated, where *science* was required, to employ other than officers of the engineer corps.

9th. It is on scientific works alone, such as fortifications, bridges, &c. that their abilities and superior knowledge can be shown, or are indeed required, and in superintending efficiently their construction there is ample employment for the present engineer establishment, supposing (as must be the case to ensure beneficial results) that none but officers of experience are employed executively, and that the juniors are placed under them for instruction, and as assistants, which indeed is very essential.

10th. The plan laid down in the order which your Honourable Court would seem not to approve, of transferring the erection of all civil buildings, not requiring scientific knowledge, to their respective departments, had in view the union of two great desiderata, *efficiency* and *economy*, and the records of this Government, as well as the books of our Accountant-general, will, we hope, afford satisfactory proofs to your Honourable Court, that the measure has been attended with beneficial results, both as regards economy and other objects.

11th. Besides the reasons above stated, it was supposed that the local and personal knowledge of the civil officers would suffice for the execution of the works required where the outlay was trifling, and when otherwise, Government might judge upon the reports to be furnished, to whom it should be entrusted.

12th. Mr. Romer, who to much general knowledge adds great experience in the affairs of this Presidency, remembers when all such works were carried on by the heads of departments, and he is of opinion that they were performed most efficiently and at one-third of the expense subsequently incurred.

3d. Instance a case in which disbursements on account of public works were made by a collector and magistrate to a very considerable amount, viz. rupees 1,17,688; express surprise that the whole of that sum remains on the books of the Surat collectorate to the debit of Mr. Lumsden, the officer to whom they allude, and direct that an explanation of such circumstances be furnished to them.

13th. The necessary explanations will be called for and submitted to your Honourable Court.

4th. Notice the practice which obtains at Bengal and Madras, of requiring security from executive engineer officers in various sums, proportioned to the amount of their disbursements; direct that such provision be made in the regulations at this Presidency, and that all officers entrusted with the execution of public works be called upon to give security of 10 per cent. at least, on the average annual amount of the cash advances made to them.

14th. A proviso of the nature pointed out by your Honourable Court will be introduced into the regulations.

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Charge for Public Buildings; Letter from Bombay Government, 6 November 1830.

5th. Direct that in future, previous to any new buildings being erected, the opinion of the senior medical officer at the station be obtained as to the salubrity of the situation and aspect of the building.

15th. The orders of your Honourable Court on the subject of this paragraph will in future be strictly attended to.

6th. Direct that the whole of our regulations respecting public works be communicated to Bengal, in order that a uniform system be adopted, as far as possible throughout India, the work of revision being proceeded with on the principle that in each particular that Presidency be regarded as the model for imitation by the others where abuse and neglect are amply provided against, and the dispatch of business most effectually secured.

16th. In compliance with the instructions conveyed in this paragraph, we have communicated to the Supreme Government the regulations in force under this Presidency, relative to public buildings.

7th. Notice the great neglect which has arisen in not reporting to them the sums expended on account of public works at this Presidency, and enjoin Government to report to them every future expenditure, whether for new works, purchases or repairs, which shall amount to 1,000 rupees.

17th. We shall be more careful in future in reporting to your Honourable Court the expenditures that may be incurred on public works.

8th. View with surprise the amount of expenditure under this Presidency, on account of new works of various descriptions; hand up a statement of the sums laid out on new buildings for the last three years, and observe that a moderate expenditure on that account should suffice for future years.

18th. With respect to the observations contained in this paragraph, we can assure your Honourable Court that every means have recently been resorted to to reduce this branch of the public expenditure to the lowest possible scale which the exigencies of the service would admit of.

9th. Proceed to lay down rules in order to secure the observance of the necessary economy in this branch of expenditure.

10th & 12th. No new work or building, nor any alteration or repair of any old work or building, the estimated cost of which shall exceed 10,000 rupees, shall be commenced upon without their sanction, except in cases of sudden and unforeseen emergency, the peculiar circumstances of which must however be reported to them, and observe that they will hold Government responsible for the indispensable necessity of the case in which the rule they have laid down is departed from.

19th. The orders contained in these paragraphs will be obeyed in all future cases.

13th. The restriction in respect to building or repairing any new or old work, also applicable to the purchase of land or buildings.

14th. The progress made in constructing works, and the prices at which materials and labour have been furnished, to be reported to them every three months.

15th. Estimates of works to be transmitted to them by the first opportunity after they have been sanctioned by Government, and direct that they be prepared so far prospectively as to enable them to signify their pleasure before the commencement of the works to which they refer.

16th. All matters connected with public works to be reported to them in separate letters in each department.

20th. The instructions of your Honourable Court, as conveyed in these concluding paragraphs of your despatch, will be attended to in all future cases as they may occur.

Appendix, No. 38.

ANSWERS to QUERIES proposed by the Board of Control, upon Subjects relating to the FINANCES of INDIA.

Appendix, No. 38.

Answers to Queries, relating to the Finances of India.

LIST OF QUERIES.

I.—WHAT are the principal Causes which have affected the Revenues of India since the year 1808–9, either by the improvement or deterioration of Old, or the introduction of New Resources?

II.—What are the principal Causes which have affected the Amount of Charge in the various Departments of Indian Administration during the same period?

III.—Whether any Measures can be suggested for rendering the existing Revenues more productive, or for realizing the Revenues with more regularity and promptitude?

IV.—Whether any Measures can be suggested which would be calculated to reduce, in whole or in part, any Head of Charge falling upon the Indian Revenues, or to introduce more Economy into the Expenditure?

V.—In what Mode, and upon what Terms, has Money been borrowed in India by the Government since the year 1808–9, and what are the Advantages or Disadvantages of the Course that has been pursued?

VI.—What Number of Mints existed in India in 1809, and at the present time; what are the general Regulations of the existing Mints, and what has been, and what is now, the Condition of the various Currencies, and of the Import and Export of the precious Metals?

VII.—What steps have been taken for the separation of the Territorial from the Commercial Accounts of the Company in India and in England; and whether, and what, further Measures are required for that purpose?

VIII.—Whether any instances of considerable Loss or Waste have come to your knowledge during the period referred to; and is the System of Accounts, whether general, subordinate or personal, such as is best calculated to guard against Loss, to prevent unauthorized Disbursement, and to compel the bringing to account, promptly and accurately, Public Money or Stores received and expended, either by Individuals or by Departments; and whether any suggestions can be offered for improving and simplifying the existing System of Accounts?

QUERY I.—What are the principal Causes which have affected the Revenues of India since the year 1808-9, either by the improvement or deterioration of Old, or the introduction of New Resources?

Mr. Hill.

ANSWER.—THE revenues of Madras, with which only I have any acquaintance, have not, within the period in question, varied, either in their items or in their amount, to such a degree as to be deserving of particular notice.

Mr. Langton.

IN 1814, the duties on export and import in India were taken off some articles entirely and, on others they were reduced to one-third and one-fourth of what had been previously levied; yet the customs, including town and transit duties, had been rather more productive since, than previous to 1814; this must have been owing to the increase of trade since the alteration, and if the expectation of a further increase of trade, from the measures which may now be looked forward to, should be realized, this branch of the revenue would improve in proportion.

The Land Revenue is said to have been collected with the greatest ease and punctuality in those districts where the cultivation of indigo has been introduced; a similar good effect may be expected to ensue more generally throughout the country, from the free admission of British capital and enterprise to the cultivation of Indian agriculture and commerce.

Mr. Wood.

IT appears, from comparing the Indian receipt and charge of the three Presidencies of the year 1808-9 with the year 1826-27, that the revenues of Bombay have increased from 63,95,303 to 2,29,91,332 rupees, caused principally by territory ceded and conquered since the year 1808-9, which caused a great increase in the receipts in the land revenue and customs. The revenues at Madras have increased from 4,60,38,979 to 4,81,83,715 rupees, and was owing to the same cause. In Bengal, the revenues have been increased from 8,47,55,042 to 12,77,63,375 rupees, partly by acquisitions, but principally by improvement of the land revenue existing in the year 1808-9.

Land Revenue of the Bengal Presidency.—The demand on account of the land-tax in 1808-9, in the Lower Provinces, was 2,84,56,804, and the amount collected 2,67,14,156 rupees, leaving an uncollected balance of 17,42,648 rupees; the demand in 1826-7 on account of the same was 2,99,50,318, the amount collected 2,66,02,508 rupees, leaving an uncollected balance of 33,47,784 rupees. The balance outstanding at the termination of both periods having been since collected, there was a permanent increase of 15,00,000 rupees, caused by a resumption of lands, granted under a life-interest, in the districts permanently settled, and to an increase in the land-tax of Cuttack, and the districts not permanently settled in 1808-9.

In the Western Provinces, which were not permanently settled in 1808-9, the demand was, in 1808-9, 2,81,59,722, and the amount collected 2,49,46,483 rupees, leaving an uncollected balance of 32,13,239 rupees. In the year 1826-27 the demand was increased to 3,78,28,865, and the collections amounted to 3,59,97,382 rupees, leaving a balance of 18,31,474 rupees. During this interval of 20 years the revenue has increased one-third, when during the same period the revenue paid by the Lower Provinces has remained the same; and the difference paid by the cultivator of the land has been realized by the zemindars or proprietors, and probably to a much greater amount than realized by the Government from the Western Provinces, when the capital annually expended in the cultivation of indigo, amounting to a crore or million, is taken into account, for the amount has been laid out in reclaiming waste lands and keeping them in the highest state of cultivation. In addition to the capital vested in indigo, the outlay on account of silk has increased since 1813 from 17,00,000 to 85,00,000 rupees, causing an increase in the cultivation of the mulberry plant in the vicinity of the silk factories. The advances for opium have increased from 8 ½ lacs to 19 ½, causing a corresponding increase in the cultivation of the poppy most advantageous, the poppy being raised by gardeners, and employing thousands of individuals in collecting and preparing the drug. The value of this branch of cultivation may be estimated by the rent of the land, which has been raised from 3 and 4 rupees to 18 rupees the beegah, which increase of rent has gone to the zemindar. In consequence of the poppy cultivation being prohibited under the leases granted in perpetuity since 1792, the Government has been enabled to realize a revenue from the land settled in perpetuity in proportion to the limited cultivation of the poppy, by the sale of the drug at a monopoly price; and the zemindar has at the same time derived benefit from the capital annually expended in the cultivation. If indigo had only been cultivated under a monopoly system, similar to the opium, and the Government had realized the difference between the price of its production and the sale price, a revenue exceeding the amount realized from the opium might have been raised from the land settled in perpetuity, for there would have been little difficulty in realizing 100 per cent. from the restricted produce. The landholder has, under the existing system, realized the profit which, if the land rent had not been settled in perpetuity, would have gone to the Government.

Under

Under the head of Salt,

The receipt in 1808–9 was - - - - -	*Rs.* 1,57,00,000
Ditto - 1826–27 - - - - - -	1,87,00,000
Increase - - -	*Rs.* 30,00,000

The average price in 1808–9 was 371 rupees 14 annas the 100 maunds, and in the year 1826–27 the price was 419 rupees 6 annas 9 pice. It appears that the cost to the State was, in 1808–9, 35,25,208 rupees, and in 1826–27, 59,04,697 rupees. I must observe, that the Honourable Court has, on more than one occasion, directed its revenue servants to realize the revenue from the sale of an increased quantity of this necessary of life, rather than an increase of the monopoly price; but it would appear from the particulars of the sales, that the quantity brought to sale has not increased sufficiently to lower the price, or the price has been maintained by not forcing the purchasers at the sales to pay for their lots and clear them. The population has no doubt greatly increased since the year 1808–9, when the quantity brought to sale was 44,00,000, and in 1826–27 the quantity was 46,00,000, and in the three preceding years 50,00,000 maunds. Of the quantity brought to sale in 1808–9, there was a balance at the end of the year of 4,27,000 maunds, and there was a balance at the end of the year 1826–27 of 12,66,200 maunds, which would tend to prove that a less quantity was thrown into the market in 1826–27 than in the year 1808–9 by 6,41,000 maunds. It may be assumed that, the price remaining the same, individuals consume the same quantity every day of the year; and it being paid for by the consumer, the wholesale and retail sellers have no excuse for not paying for their lots and clearing them. Any indulgence shown by the Government enables the purchaser to keep back his lots, and enhance the price to the retailer.

Under the head of Opium,

The Receipt in 1808-9 - - - - - - -	*Rs.* 51,29,126
Ditto 1826–27 - - - - - - - -	- 1,47,87,136
Increase - - -	*Rs.* 96,58,010

In the year 1808–9, 4,208 chests were brought to sale, and averaged 1,213 rupees the chest; the sale amounting to 51,05,740 rupees, and the cost of the drug to the State 8,62,967 rupees. In 1826–27, 5,500 chests of Patna and Benares opium were brought to sale, and averaged 1,218 rupees the chest; the cost to the State was 19,79,561 rupees, and the sale amount 67,31,195 rupees. The number of Malwa chests sold in Calcutta was 1,500, and averaged 1,418 rupees the chest, yielding 21,28,000 rupees. The number of Malwa chests sold at Bombay was 2,980, averaging 1,469 rupees the chest, which realized 42,79,604 rupees. Had a portion of the capital expended in the cultivation of the opium in Malwa been advanced for the production of the drug from our Western Provinces, equal to their capabilities of production, at the Malwa prices, the zemindars of our own districts would have benefited instead of the zemindars of Malwa, and our revenues would have improved in proportion.

Mr. Mackenzie.

The Revenue has been considerably increased by war or through negociation. The war with the Goorkhas, commencing in the autumn of 1814, and brought to a termination in the spring of 1816, gave us, in complete dominion, the province of Kumaon, a portion of Garhwal, the valley of Dhera, with the adjoining mountainous pergunnahs of Jounsar and Bawar, and some other inconsiderable and detached portions of the country lying within the skirts of the Himala, and between the rivers Jumna and Sutluj. It placed under our protection, with the obligation of a light tribute, the territories of several Hill Chiefs, occupying the remainder of the mountain tract between Kumaon and the Sutluj*, and possessing an inconsiderable portion of the plain country east of that river. We likewise acquired the undisputed possession and disposal of a long line of forest and pasture land; important, as it enabled us to settle the boundary of our dominions, but little meriting our attention on the score of finance, excepting that a part of it, with a pergunnah, Khyragurh, formerly belonging to Rohilcund, was accepted by the sovereign of Oude in lieu of a crore (10 million) of rupees borrowed from him during the war. The whole of those acquisitions, indeed, can never be financially of much importance, excepting in so far

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* Kahloor, or the trans-Sutluj possessions of the *Belaspore* Rajah, are not, I believe, under our protection; our interference there being barred by treaty with Runjeet Sing How far Kunawar, or the country belonging to the Bussahar Rajah, which extends to the N. W. of the Sutluj, amidst and beyond the mountains covered with perpetual snow, is in a like predicament, has not, that I am aware of, been formally determined. Nor is the point, perhaps, of much importance, since the people who repulsed the Goorkhas from the very banks of the river, are not likely to stand in need of aid against any other enemy, even if their country, the wildest and most inaccessible probably in the world, could feed one.

far as they have added (and they have greatly added) to the security of our other possessions, or have enabled us to facilitate commercial communication with Tartary. The negociations and hostilities with the Mahratta and Rajpoot states, on which Lord Hastings was engaged from the summer of 1817 to the spring of 1819, and the arrangements adopted by him, for the settlement of Central India, after it was cleared of the predatory bands who are known under the name of Pindarees, resulted in a large accession of territory and revenue to Bengal and Bombay, and in the addition of considerable tributes to the resources of the former Presidency. In this administration, too, the settlement of Singapore was established, affording, doubtless, a very useful emporium for the trade of India and England, and which, with due economy, ought not to cause any burden upon the finances of either country. To the above I ought, perhaps, to add the purchase from the Nizam of the Peshcush which the Madras government used annually to pay on account of the Northern Sirkars, amounting to about 6,00,000 rupees.

The war in which Lord Amherst's government engaged with the Burmese, also added largely to the extent of our dominions, with comparatively little addition, however, to the Revenue; and a small portion of the charges of that war has been met by a contribution from the enemy of about a crore of rupees, since gradually liquidated.

Though I have not the means of stating the amount collected from the several acquisitions above mentioned so accurately as can easily, I imagine, be done by the officers at the India House, yet it may be useful, in facilitating inquiry, to specify the particular districts thus added to the British dominion.

To Bengal.—By the Goorkha War:
Kumaon,
Dhera Dhoon,
Jounsar and Bawar,
Sabathoo and other villages between the Jumna and Sutluj,
Tributes of Hill Chiefs.

By the Mahratta, and by the Pindaree War, and consequent arrangements:

Saugur and the Nerbuddah territory,
Sumbhulpore and other pergunnahs on the N. W. frontier of Bengal,
Khandah in Bundlecund,
Ajmere and part of Mairwarrah,
Part of Nimar,
Bairsea and Shoojawulpore.
Tributes—Jyepore,
Joudpore,
Oudepore,
Boondee,
Kotah,
Pertabghur,
Rutlana,
Banswarra,
Doongurpore.

By the Burmese War:

Assam,
Arracan,
Ultra Irrawaddy territories.

To Bombay.—By Negociations and Conquests preparatory to, and consequent upon, the war against the Pindarees and Mahrattas:

Various territories and rights in Goozerat,
Northern Concan,
Southern Concan,
Kandes,
Ahmednuggur,
Poonah,
Dharwar.

To the above I should perhaps add Malacca, Chinsurah, and some other inconsiderable possessions which we acquired by treaty with the Dutch, getting rid of Bencoolen.

2dly. The revenue has been considerably increased by escheats and the lapse of tenures held under temporary grants or leases, free of assessment, or subject only to a light quit-rent.

Under this head I place *Hatrass*, in the district of Alygurh, which was forfeited in 1817 on the rebellion or rebellious resistance of its Talookdar; also pergunnah *Goverdhun*, annexed to the district of Agra on the death of the late Rajah of Bhurtpore, and our consequent interference in the affairs of that state. The former, indeed, who paid a quit-rent, was always properly liable to the ordinary jurisdiction of our courts; and his tenure, like those of several other Talookdars or renters in that part of the country, would, at any rate, have been subject to assessment at his death. The latter was, I believe, held by the Bhurtpore Prince in virtual sovereignty, at least without any interference on the part of our local authorities, but was considered to have been held under a life tenure only. At various times

times during the period in question, villages belonging to petty chiefs among the protected Sikhs who occupy the country to the north and north-west of Dihlee, between the Jumna and the Sutluj, have lapsed to the British Government, in consequence of the demise, without other heirs, of the late possessors. They are under the charge of the political agent at Umbala.

Many tax-free tenures, within our ancient possessions, have also fallen in and been added to the rent-roll; and various farms have expired with a like addition to the revenue; the detail of which can only be ascertained with accuracy by a particular examination of the *Revenue* Accounts. And I may take this opportunity of observing, that the *Financial* Statements hitherto submitted to Parliament do not appear accurately to exhibit the effect of territorial arrangements: separations and annexations of districts occasioning a rise and fall in the collections brought to credit under the heads used by the financial officers, without there being really any corresponding improvement or defalcation in the resources of the provinces specified.

3dly. The improvement of the country, by which I mean extended tillage, enlarged commercial dealings and augmented population, appears to have occasioned an increase of receipt in all branches of the revenue that admitted of increase.

4thly. The increase in the revenues may doubtless be in some degree ascribed to the enactment of better laws, and to more efficient management, as experience has pointed out defects.

5thly. There has been some additions made to the burthens of the people directly, as in the case of new Stamp and Custom Duties, (the latter branch being however chiefly remarkable for the abatements made in favour of English trade,) and indirectly, as through the rise in the price of salt.

6thly. The great increase of the demand for Opium in China has considerably augmented the receipts drawn from that source, notwithstanding a greatly enlarged supply of the produce of Turkey, and the more formidable competition of the now tranquillized country of Malwa.

It does not now occur to me that there has been any deterioration of old, or any introduction of entirely new taxes, during the period in question, sufficiently important to merit notice here; unless the taxes levied in the Madras territories on the profits of trade, and on the professional income of various classes, under the names of Versaluddy and Moturfa, can be reckoned such.

QUERY II.—What are the principal Causes which have affected the Amount of Charge in the various Departments of Indian Administration during the same period?

Mr. Hill.

ANSWER.—THE remittance constantly required from India to England on the Government account is a disbursement for which India receives no return, and may be regarded in the light of a national tribute. To that remittance have to be added the funds required for the use of private individuals, for which, in the same manner, no return is made to India. The total amount of this tribute is so large that the payment of it requires to be facilitated as much as possible, both by fostering the resources of India, and by promoting a demand for her products on the part of other countries. If this great duty be not attended to in both its parts, India may come to be unable to satisfy the exactions of England. Whatever augments the surplus produce of the country will enable it the better to bear the burden we have laid upon it. This should be done, first, by every practicable measure directly tending to its prosperity; secondly, by economy in its public expenditure; and thirdly, by assistance in its foreign trade. It is contrary to the last of these three branches of policy, to favour by our laws the export to India of articles with which she is able to supply herself, or to discourage the export from India of articles with which she is able to supply other countries. We have, in a great measure, succeeded in supplanting her cotton manufactures by those of England. I understand that the practicability of supplying her with salt from Liverpool is under consideration. We exclude East India sugar from the English market by means of high duties. If, in addition to all these disadvantages, any change of system were materially to diminish the tea trade from China to England, by means of which China is enabled to pay for the opium and cotton which she imports from India, it is probable that the demand for those articles would be proportionally reduced, and India would then be disabled from paying its tribute to England.

Mr. Langton.

UNDER this head of inquiry, I venture to remark on two items of charge, which merit particular attention, both from their magnitude and from their being the principal cause of that difficulty to which the 10th and 11th heads of inquiry relate. The first, which extends through every department of government, is the extravagant scale of remuneration to functionaries of every class; the second is, the pay on furlough and retirement, and the retiring pensions and allowances for length of service in all departments: the latter is a rapidly increasing charge, and both appear to be susceptible of being materially reduced.

Appendix, No. 38.

Answers to Queries, relating to the Finances of India.

Mr. Wood.

ALTHOUGH the Bombay receipts have been considerably augmented, the charges at that Presidency have increased out of proportion to the receipts, for the deficiency in 1808–9 amounted to 1,20,79,630, and in 1826–27 to 1,26,12,987 rupees, and a portion of the charge for interest, amounting to 26,00,000 rupees, was transferred to Bengal, which, if added to the deficit of 1826–27, would amount to 1,52,12,987 rupees. The increase occurs in the Civil to the amount of 88 ½ lacs; and if interest charged in 1808–9 be taken into account, to 117 lacs; and in the Military to 83 lacs. At Madras, although the receipts were augmented, the charge increased out of proportion, for the deficiency, which in 1808–9 amounted to 15 lacs, increased in 1826–27 to 36 lacs; and if a portion of the charge of interest on the debt, transferred to Bengal, be added to the deficiency, amounting to the difference in the charge of interest in the two years, it would increase the deficiency to 67 lacs. The increase in the Civil charge, after allowing for the difference of charge for interest, amounted to about 12 lacs; and the increase in the Military to 45 lacs. The total of the debt bearing interest on the 30th of April 1809 at the three Presidencies, amounted to 24,33,30,220 rupees, and

on the 30th of April 1827 to - - - - - - - -	*Rs.* 29,75,38,029
And the charge on account of interest in 1808–9, was - - -	1,95,84,320
And in the year 1826–27 - - - - - - - - -	1,61,18,290
	Rs. 34,66,030

And the difference has been caused by the interest being reduced from 10, 9, 8, and 6 per cent., the rate of interest the debt carried in 1808–9, to 8, 6, 5, and 4 per cent., the rate of interest the debt carried in the year 1826–27. Since the year 1808–9, the interest, which at that period, with a large proportion of the principal, was payable in cash in India, or bills on the Home Treasury at the exchange of 2 *s.* 6 *d.* the sicca rupee (the then value of the rupee in English currency), at the option of the holder, has since been made payable in cash only, with exception to a portion of the debt, amounting to 7,72,00,000 rupees; the principal of which is payable in England, at the exchange of 2 *s.* 6 *d.* the Calcutta sicca rupee, and the interest at 2 *s.* 1 *d.*, at the option of the holder. The remainder of the debt is only payable in cash, excepting under the indulgence of the governments, which has recently been withdrawn. The debt between the years 1808–9 and 1813–14 was gradually reduced from carrying an interest at 10 and 8 per cent. to the rate of 6 per cent., by taking advantage of the Government credit and the balances in the Indian treasuries; and in the year 1822–23, the same circumstances admitted of paying a portion of the principal, amounting to about four crore, and reducing the interest from 6 to 5 per cent. on about nine crore of the debt. On the breaking out of the Burmese war, the Government borrowed a portion of its debt at 4 per cent., and subsequently, on money becoming more scarce, raised money at 5 per cent. Since the year 1808–9, many facilities have been afforded the European and Native public of receiving the interest on the debt through the medium of the treasury officers at the three Presidencies, at a trifling charge; and without their aid, from any treasury in the country; and although these facilities have not been made sufficiently known to the native inhabitants, from the orders of the Government not being sufficiently explained, yet the natives throughout the country have become more familiarized with the loan operations; and as their confidence increases, their habits of hoarding may be expected to give way, and their capital to be made available in times of difficulty and offensive warfare to the Government. As every holder of the loan paper must of necessity be attached to the Government to whom he looks for the payment of the loan, and as our rule in the East must be strengthened by having the debt distributed rather amongst the Native than the European creditor, every facility should be given in the payment of the interest, and from the treasuries throughout the country; and, in my humble opinion, as few changes as possible should be effected in the rate of the interest, for every change causes inconvenience to the holder of stock. The Government loans to an individual in the habit of hoarding will be valued more with reference to their permanency than to the rate of interest they carry. The hoarder, if disposed to give himself the trouble of superintending the management of his money, may, by lending to others on security, at all times secure a much higher interest than the loans will yield, and of course than he is ever likely to obtain from any change in the money market, and their habits of hoarding can only be surmounted by making the Government treasuries, through the debt, an available deposit for their savings. Much of the success of the loan operations, during the Burmese war, may be attributed to the treasury officers of the three Presidencies being placed in communication with the native capitalists, and the confidence reposed in the Government. There was great distress amongst the mercantile community, and the Government afforded them aid, which but for the success of its loan operations would have been impossible. By withdrawing from the money market no more than was required for the current disbursements, the rate of interest was kept down to 5 per cent. I have not the means of going into the details of increase and decrease of the receipts and charges of the Presidencies of Fort St. George and Bombay, without a reference to the particulars of the establishments since the year 1808–9; and the labour of such an investigation would occupy months of unceasing attention, which the Committee must be aware would take more of my time than I can conveniently spare, and I hope may be pleased to excuse. With the accounts of the Bengal Presidency I am more familiar, and beg to refer to my own reports, which will afford all the information in my power on the principal heads of receipt and disbursement, by comparing the receipt and charges of the year 1808–9 with the receipt and charges of the year 1826–27, the last report furnished by me previous to quitting India.

The

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Answers to Queries, relating to the Finances of India.

The increase in the charge of the debt at Bengal in the year 1826–27, from 1,22,27,201 to 1,41,42,153 rupees, its amount in the year 1808–9, was caused by the transfer of the debt from Madras and Bombay, amounting to 2,25,71,675 rupees, and the sums raised since that period having been funded in Bengal. But for these transfers the charge would have been less, and the amount of the debt more. The total of debt on the 30th of April 1809, bearing interest at the three Presidencies, was 24,33,30,220 rupees, which carried an interest of 1,95,84,320 rupees, and the total of the debt on the 30th of April 1827, bearing interest, was 29,75,38,029 rupees, and it only carried and interest of 1,61,18,290 rupees. In the year 1808–9 the debt carried an interest of 8 per cent. with exception to a debt of 86 lacs at 10 per cent., and the Treasury notes at 6 per cent. In the year 1826–27 the debt only carried an interest of 5 per cent., with exception to 7½ crore at 6 per cent., and the Treasury notes at 5 per cent.

There was a surplus in Bengal, in the year 1809, of 1,52,75,280 rupees, and in the year 1826–27 a surplus of only 42,04,208 rupees, leaving a deterioration of 1,10,71,082 rupees. During this interval the Military expenditure has more than doubled, and the Civil, after deducting the charge on account of interest, has increased about one-twentieth. The receipt during the same period, after deducting the tribute from Ava, has increased about half the amount in the year 1808-9.

Mr. Mackenzie.

FOR a detail of the measures that have occasioned the very large increase which has occurred in the charges of the Indian Government, I must necessarily refer to the statements prepared by the officers of audit and account; confining myself to such general remarks as may seem likely to be useful.

I need not advert to establishments actually employed or stipends payable in our new acquisitions, nor to the interest of the public debt, which follows, though happily at a reduced rate, the increase of the principal; in so far at least as that represents money actually borrowed.

The public establishments at the Presidencies must have been expected to become more chargeable (the nature of the agency remaining the same) in proportion as our empire has extended in size, or in the number and wealth of our subjects, and as other establishments controlled by them have been increased, whether with increase of receipt or increase of expenditure. And the business in which Europeans are concerned, and which requires generally more expensive agency than that of natives, has especially augmented since the last Charter Act.

Durbar charges and other expenses incurred by the Governor-General and Governors, and by those immediately attached to them, seem to have increased chiefly in consequence of the progresses which at all the Presidencies it has been thought expedient for the heads of the governments to make in the interior of the country under them. New and more complex political relations have caused the appointment of new agents. The church establishment has been largely added to. There have been various new calls upon the Government for support to charitable institutions, which have much multiplied; the claims of the poor, the sick and the ignorant being in India, as in England, more liberally considered, or being at least more extensively met through the operation of societies than they used to be. The education of the people, still miserably defective, has been better provided for. A liberal allowance has been given to a fund established for the purpose of providing retiring annuities to civil servants: surveys and public works have been undertaken on a larger scale. The number of young civil servants attached to the college has of late years been greater than formerly. The irregular troops charged to the Civil Department (general branch) were largely increased. It may be proper here to observe, that I speak now of what was done before that system of active retrenchment, which the present Governor General has been pursuing with a zeal that cannot be surpassed, had commenced.

The Board doubtless possesses a much fuller detail of the reductions that have been effected, and are contemplated by the several Governments under that system, than I could pretend to give, even were I to confine myself to Bengal, and to the period of my stay in India; and will naturally have caused the necessary statements to be prepared. I shall only therefore remark, that the effect must, I conceive, be an increase in the local surplus to a much greater extent than has yet been anticipated in the evidence taken by the Committees of Parliament, and that it seems to be very desirable to obtain from Bengal, the actual accounts of the present year, and a careful estimate for 1832–33, as soon as possible.

To return to the question, as to the causes which have occasioned increase of charge. There is, I apprehend, in all departments of all governments, when not forced the other way by some special pressure, a constant tendency towards new and additional expenses, which it is exceedingly difficult to check; and the constitution of the Indian Government, and the way in which it conducts its business, are not, I think, such as to apply any very efficient check; nay, depending as it does mainly upon the reports and statements of its executive officers for information of what they do, every effort it makes to control with more knowledge, is itself an occasion of expense. In the Revenue Department, the per-centage which the charges bear to the gross receipts must of course depend greatly on the facility with which the amount required can be collected. A rich government, if tolerably honest, will naturally discontinue taxes costing much to collect. On the other hand, a government pressed for money, to pay its army and civil establishments and debt, must look to the *amount* of the net revenue, rather than to the *proportion* which it bears to the gross collection. In such circumstances, 10 out of 12 may be thought better than 9 out of 10, although in the first

first case the charge is 1-6th, and in the latter only 1-10th. And, unfortunately, the Indian Governments have generally, very brief periods of prosperity excepted, been or thought themselves to be in this predicament.

Land Revenue and Sayer.

The Land Revenue of the permanently settled districts might certainly be collected for a mere trifle: for less than the per-centage of commission which the collectors themselves received on the excise and other miscellaneous receipts of their respective districts. It has always indeed been collected more cheaply than those miscellaneous items of revenue; and therefore, in proportion as the receipts from those items increased, the per-centage of charge necessarily increased also, until a limit was put to the commission receivable by the collectors, or (as has been done with doubtful policy) a fixed salary was given in lieu of all other allowances. Besides this, I should state that, in proportion as the retail sale of opium has been extended, the Abkarree Department has had to bear a new and comparatively heavy charge in the price of the drug transferred from the Opium Department, which can scarcely be reckoned among the charges of collection. But further, collectors have been required to hold much more elaborate proceedings than formerly in the settlement of the Government demand. They have also been required to do many things that have no necessary connection with the business of collection; they are judges or referees in many private suits; they divide estates and apportion the Government demand among coparceners; they investigate claims to rent for lands and pensions; they inquire into, and in the first instance decide various other cases between Government and individuals. It was hoped, that they might have established such a system of accounts relative to land and its rents, as to redeem and preserve much of the knowledge necessary to the protection of the agriculturists, and with that view and for the preparation and preservation of good records, expensive establishments were entertained. In many districts (at Madras and Bombay in all) collectors are also vested with the charge of the police, and with certain powers for the punishment of criminal offences; and for the purpose of securing the better execution of the above and other duties, the number of collectors and the strength of their establishments were considerably increased, while at the same time the constitution of the superior Boards was modified, their powers enlarged, and their numbers added to, in the hope of enabling them not merely to superintend with more efficiency the collection of the revenue, but also more carefully to investigate and weigh the private interests which their acts affect. In the Delhi territory especially, the establishments have been greatly increased along with the increasing population and revenue, and the gradual introduction of a more regular system of administration. Hence has resulted a great increase in the charges brought to account, under the head of Land Revenue. Under this head also, is charged the expense of works for the improvement of inland navigation, and that of canals, for carrying water to arid countries, and that of embankments, whether designed to protect the country against mischievous floods, or to gather water in ponds or lakes for the purposes of irrigation, and all these items, with others probably of a like nature, which escape me, will be found to have contributed to swell the charges. In the Revenue, as in other Departments, too, a considerable increase of charge will, I imagine, be found to have arisen from the construction of public buildings; the offices of all collectors being now, with few if any exceptions, held in houses built at the Government expense.

Mint.

This cause must especially have swelled the charges of the Calcutta and Bombay Mints, expensive buildings having been erected for the reception of very costly machinery sent out from this country. Most of the other mint charges depend on the extent of coinage, the fixed establishment being restricted to what is thought always necessary to be maintained, and the items of stores expended and waste incurred, like that of temporary labour hired, varying of course with the quantity of metal subjected to mint operations. At Bengal the mint charges must have varied considerably from other causes, for in the period in question several changes in the mint regulations have been made. The Furruckabad mint has been abolished, but a new mint, designed to be temporary, was established at Saugor. The establishment of the Benares mint, since wholly abolished, was increased by the appointment of a separate office of assay, once very strangely combined with that of the mint master. The salary of the mint master at Calcutta was increased, but the office has since been united with that of superintendent of stamps; an arrangement calculated to effect considerable saving. The subordinate establishments have been considerably added to.

Post-office.

Of the increase in the Post-office charges, as in the collection, a part is nominal; various establishments entertained by political agents in foreign states, what were formerly brought to account in the Political Department, being now transferred to their proper head.

Stamps.

In the Stamps also, though the charges on account of commission and the purchase of paper, which last might stricly perhaps be regarded as an abatement of the tax, have necessarily increased with the increase of receipt. A portion of the exhibited charge, as of the income, may be deemed to be merely nominal; it consists of sums collected from suitors in lieu of the old institution fees, and paid to the native judges (at one time the register of the zillah courts were remunerated in the same way) by whom the cases were decided. Of late years European water-marked paper has been used more extensively; and the number of venders in the interior will be found to have been multiplied not only for the purpose of adding to the revenue, though at the expense of a higher rate of charge, but also from the necessity of bringing stamps within reach of the people in remote and less productive places.

Customs.

In the Custom Department the principle I have above alluded to as necessarily influencing a poor or spendthrift government, viz. that of seeking an increase of net revenue at the expense of an increased rate of charge, is likely to operate with particular force, and our system of custom law at Bengal is such as could scarcely fail to produce the same effect under any circumstances. In 1810 a general scheme was adopted (under Regulation 9, of that-

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that year) of which the main features were these: 1. That inland duties should only be levied on the articles specified in the law. 2. That the duties should be collected and passes granted only at the head offices where there were European collectors. 3. That the subordinate posts, the transit through which infers the obligation of paying duty, should as far as possible be confined to the vicinity of those head stations. 4. That a pass granted at one custom-house should cover the goods specified in it in their transit throughout the provinces. 5. Duties varying from 5 to 10 per cent. (on imports on foreign ships the rates were 10 and 20) were imposed on all goods imported by sea; which having paid that duty had then a free transit in the interior. 6. Goods which had paid the inland transit duty were generally passed free, or with a partial drawback if exported on a British bottom, exports on foreign bottoms being subject (Regulation 3, 1811) to such charges as that the amount of inland or export duty collected and retained, should always be twice the sum taken on similar articles exported on British bottoms. In 1815 and subsequently, extensive abatements of the import customs and enlarged drawbacks from the inland duties, were granted in favour of the trade with the United Kingdom. The first and second of the above stated provisions have been maintained, and (if transit duties be at all levied) may perhaps be deemed unobjectionable, excepting that the second implies the employment of European agency in a manner and to an extent scarcely to be defended; the *third* provision, never properly applicable to the traffic which crosses the extensive champagne countries west of Benares, has every where been more and more departed from, as the necessity of guarding new routes, or routes newly brought under observation, has from time to time been suggested; the *fourth* provision operates of course to extinguish the relation which under a well regulated local consumption duty would be found to exist between the extent of the trade passing through particular tracts and the amount of duties realized by the custom duties established therein. Thus for example, of the customs levied on the salt consumed within the whole of the Conquered and Ceded Provinces and Benares, probably more than 39-40ths will be found to be collected by the Agra and Delhi establishments, and so of other staples; and though in some respects the rule is advantageous to the merchant who has to pass through the limits of many custom-houses, yet its tendency seems to be to enhance considerably the per centage of charge, both because it subjects the local trade of particular tracts to an excessive and therefore often evaded duty, and because the goods though free of duty are still subject to examination and search.

The great enlargement of the trade between England and India, and the alterations which the duties and drawbacks established by the fifth and sixth provisions, have undergone since 1815, must have still more importantly affected the relation of receipt and charge. A very large increase in the establishment of the Calcutta custom-house was quite unavoidable to meet the fair expectations of the mercantile body; the same circumstance rendered it necessary to strengthen the authority of control; and of course the exemptions and abatements granted in favour of the trade with England, without essentially affecting the work to be done, prevented that increase of revenue which would have followed increase of traffic. Drawbacks I need scarcely say, while they reduce the Government receipts, add much to the labour of its officers and increase expense. I should perhaps add, that I think the increase of establishment has been carried rather too far; and especially the employment of Europeans. But I have little or no doubt that frauds prevail now much less than they once did; and that if we could ascertain the sums paid upon smuggled goods when the fair trader wanted the facilities now afforded to him, and when comparatively few checks were imposed, we should find that the proportionate amount levied from the public (if bribes and sums paid to smugglers be reckoned such) exceeded the present rate.

Salt.

In the salt department the measures taken for the better prevention of smuggling, for the prompt decision of charges of illicit dealing, and for the increased supply of salt from the Bengal and Cuttack agencies, have occasioned an increase of establishment, and consequently expense. In almost all the salt districts too, it has been found necessary to increase the price paid to the manufacturers, either on the ground of a rise in the necessaries of life, or a comparative scarcity or dearness of fuel, or simply on the representation that without smuggling they could not live on their earnings. And the revenue of Bengal has been saddled with a charge of 4,00,000 rupees as compensation to the French. In the Opium Department the necessity of greatly increasing the supply in order to meet the competition of Turkey and Malwa, has similarly operated to enhance the charges; and at one time they were considerably increased by the rewards given to informers and seizures of illict opium, but this I believe has now been stopped, and generally smuggling both of opium and salt has I conceive been checked. In the judicial establishments a considerable increase must have been expected as a necessary consequence of increasing population, of the subdivision of landed property, yielding in the permanently settled districts a large net income to the persons who have contracted to pay the Government quit-rent, and of the position in which our arrangements have left those persons relatively to other classes connected with the land; and this cause of increased expense, which could only be counteracted by having recourse more largely to native agency, though that has been done extensively, will accordingly be found to have operated through the appointment of new courts and additional judges: gaols and court rooms also have been expensive. I need scarcely advert to the increase of the military establishments, which has of course been long and prominently presented to the attention of the Board, as one of the main causes that have affected our Indian charges. Nor can it be necessary to mention the important item of stores furnished from Europe, which have for some years past been included in the Indian accounts of Revenue and Charge.

Opium.

It

It may not be useless to observe, that among the Civil Charges contained in a printed Statement dated the 17th March 1830, there is a considerable item entered as the "*Pay of Troops as per Treaties,*" which I suspect to be erroneously charged, if, as I imagine, it refers to the Scindia contingent, our advances for which are recoverable from that State.

In the above, and in all these remarks, I would be understood to refer chiefly to Bengal. In regard to Madras and Bombay, the Board has other means of acquiring more accurate information than I can hope to offer. In respect also to Penang and to the other subordinate settlements, I could do little more than refer to causes of expense which have been already fully exposed, and no longer, I hope, exist.

QUERY III.—Whether any measures can be suggested for rendering the existing Revenues more productive, or for realizing the Revenues with more regularity and promptitude?

Mr. Hill. *ANSWER.*—THE Madras revenues have been realized with surprising regularity, and without any want of promptitude. The best means of preventing them from falling off, is not to tamper with the main sources from which they are drawn: the best means of rendering them more productive is to promote the prosperity of the people.

Mr. Mackenzie. I HAVE little hope of being able to suggest anything of much use under this head; looking merely to immediate effects. In the Land Revenue we should look to equalization rather than increase. The Custom Revenue might, I think, be unobjectionably raised by imposing new and additional duties on metals imported by sea—copper, spelter, tutenague and tin especially, would yield a very considerable increase. Wines and spirits, and several other articles might also, I conceive, be properly subjected to a higher rate of duty, and the tax should, I think, as far as possible be fixed upon quantity (different descriptions of goods having different rates), and not be left to vary *ad valorem*. Stamps might be extended to the Delhi territory, and to other districts not yet subjected to the law; but I would except always the stamp required for plaints and petitions. A few articles of luxury might possibly be taxed without any serious objection; but the habits of the people are still comparatively simple; and although of tobacco the consumption in Bengal must be immense, and a moderate rise in the price of the article might not be seriously burthensome, yet no scheme that has been suggested for subjecting it to a general tax could, I apprehend, be put in operation without so much risk of annoyance, and exaction and fraud, as to dissuade from the attempt. The Mint receipts might probably be increased and the charges lessened by having one currency for all India; and by supplying copper or spelter money to take the place of the shells used in petty dealings. In the Salt and Opium Departments I confess I greatly doubt the expediency of any considerable change of system; but the supply of salt should, I think, be increased, even though there will probably be a temporary loss of income. In regard to opium, we have no choice but that of extending the supply according to the demand of the market and the competition we have to meet. In the Post-Office we should push for speed, and be moderate in our rates; the privilege of franking should cease, or be confined to a few. Looking forward to no very distant time in the history of a nation, we might, I think, increase the wealth of the country or secure a better distribution of it, and consequently raise more revenue, if wanted, by all or some of the following measures: By a settlement of the amount to be paid by the owners of land for a long term of years, the assessment being so adjusted as to leave them a valuable property in the surplus rent beyond the Government demand; and with a survey and record such as to remove all doubt in regard to the subject-matter of the settlement; by encouraging the settlement of Europeans and the children of Europeans, and the application of their energy, skill and capital to agriculture; by educating the Natives to European knowledge and habits; by admitting Natives to a larger share in the advantages of office; by constant, but gradually urged efforts to give a more popular character to the administration of the country; by a liberal but economical and strictly watched expenditure, in facilitating internal intercourse; by removing all artificial impediments to the extension of trade in India, or between England and India; by abolishing the usury laws in India; and providing generally a good system of mercantile law, and courts to administer it promptly and cheaply.

Mr. Langton. A REDUCTION of high duties is generally found to increase revenue by favouring the increase of consumption, both of the article on which the duty is reduced and of other taxable commodities. The Indian import and export duties are low, but the town and transit duties are both high and unequal in their operation: the total abolition of all such would tend greatly to increase consumption, and a moderate increase of the import and export duties to compensate the falling off in the revenue from the abolition, on the present scale of consumption, would eventually produce a great increase in the revenue.

On various grounds this measure is to be recommended:

1st. From the numerous officers employed in the collection, the productiveness to the revenue of these duties bears a smaller proportion to their drain on the means of consumption than higher direct duties at the place of importation would do.

2dly. More than the legal duties are frequently exacted, with little danger of detection to the officer, as it is known that from distant stations few complain or seek for redress. Of this

this excess of charge, it is obvious that nothing will go into the public coffers, and nothing but the entire cessation of these duties can secure the small trader from such unjust exactions.

3dly. Further impediments to consumption, without benefit to the revenue, are, the vexatious delays incidental to the system, and the injury done to merchandize from the repeated opening and examining packages, which is often done to obtain fees and gratuities.

As connected with the latter part of this Query, the long retention of monies collected, in the hands of the collectors, may be noticed. A similar abuse has been corrected at home, with great acknowledged advantage. In India the abuse has been carried to a much greater extent than it ever was in this country, and must have been prejudicial, not only to the State, but also to individuals. The State has incurred a loss in interest on the amount thus kept back, and for the whole period beyond which the collected revenues might have been transmitted to the treasury; and the monies so retained have been employed occasionally in mercantile pursuits, exposing the private trader, in a country where interest is so heavy, to a ruinous competition against funds burthened with no interest.

Defalcations also have resulted from the practice, probably in more cases than have become known, and * disgraceful advantages are said to have been drawn from the retention of such collections, of which it might be dangerous to speak more particularly, as the cases are perhaps not susceptible of proof, and the reports may be calumnious; but the existence of such reports, true or false, is a strong ground for altering the practice and for withdrawing the temptation and the opportunity.

Mr. Wood.

I am asked if any measures can be suggested for rendering the existing revenues more productive.

The revenues of the Western Provinces and Ceded Districts may be expected to improve as the population increases, and the land becomes more cultivated. Nothing will more contribute towards their improvement than long leases, and encouragement to the cultivators of indigo, sugar, opium, and other articles of export calculated to yield a return for capital vested in their production, and to remunerate the landholder for bringing waste land under the plough, and improving the system of cultivation of the land already broken up. It must take time, and improvement must be allowed to go forward, before the Government raises its rent; and more permanent gain will be realized by waiting the result of improvement under leases of 10 years' duration, than by anticipating the gains likely to accrue from prolonged leases, and driving a hard bargain with the present occupiers of the land on the condition of allowing their existing leases to be extended for a period of 10 years. Great judgment should be used in making the settlement of the Land Revenue, and the most experienced servants should be employed; and they should not be praised so much for enhancing the rent (as I fear may have been too often the case) as for making a fair and reasonable settlement of the Government claim, which will admit of the landholder realizing the rent without resorting to the sale of his cattle and property. In the districts not permanently settled, the increase of the revenue should be sought from the land rent, and not from any custom duty laid on the produce.

In the Lower Provinces, which have been settled in perpetuity since the year 1792, when they were in a very uncultivated state, the Government can only raise an additional revenue, by continuing the monopoly of opium, salt and saltpetre, which the landed proprietors are not entitled to produce under the terms of their leases; and by levying a duty on the produce of the districts when passing beyond the limits of the land settled in perpetuity, into the districts not enjoying a like advantage, and on the exports by sea. There can be no equitable reason why the zemindar, who pays no rent for his land, should be allowed to export the produce of it into districts where the State exacts a heavy land rent. If the State levies a duty on grain, indigo and sugar, the produce of the Bengal districts, when passing into the Western Provinces or seaward, it will not probably change the circumstances of the cultivator or labourer of the districts where the State exacts no land rent. He is now obliged to pay the zemindar the surplus produce, over and above what is retained for the expenses of cultivation, and this will be continued to be received whether the duty is levied or not. If a duty is levied, it will enhance the price of the produce, and this will operate as a premium to encourage the cultivation of the Western Provinces and Ceded Districts. In addition to levying a custom duty on the exports of the districts permanently settled, a gradual increase of the stamp duties may be made to tax the landholder of the Lower Provinces; but any change of this nature must be gradual, so as not to excite alarm and opposition.

The Government of India is prohibited from levying a duty on the principal articles of export to Great Britain, and on this portion of the produce of the Bengal provinces, under the existing system, established for the benefit of Great Britain, the Government has no means of taxing, and it may be admitted, that India is made to pay a tribute to England annually to the amount of its duties levied on the imports from India, which do not probably amount to less than 700,000 *l*. If the prohibition were withdrawn, the Government in India would have the power of raising a revenue equal to the amount levied in England.

If

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* Usurious interest; trafficking with and paying in an inferior currency to that in which the taxes were collected.

If the duty on the sugar were lowered, it is probable that the consumer in Europe could afford to take an increased quantity at a lower price; and it is probable that an increase in the price in India would operate as a premium to the cultivation of more sugar, which would tend to improve the revenues of the Western Provinces, and enable the Government eventually to realize a revenue in proportion to the means of the landholder to pay the same. At the present prices there can be no great increase in the production of sugar, for the native landholder will only cultivate his land with the article capable of yielding him the highest price for his labour, and if grain will produce more than the sugar-cane, he will give it the preference.

The inhabitants of Madras and Bombay are not subject to the same salt tax as the inhabitants of Bengal; and it may be worth considering whether they may not be made to pay a duty on salt, either by establishing a salt monopoly at those Presidencies, on the plan of the Bengal system, or by levying a duty on the salt when in transport from the coast into the interior of the country.

The revenues of Bengal have been fixed since 1792; and the only way of raising an increase is by retaining a monopoly of articles prohibited under the terms of the leases, such as opium, salt, and saltpetre, and subjecting the produce of the country to a custom duty. England, to serve its own purposes, and to exact a tribute from India, has prohibited the Indian government from levying a duty upon the principal articles of export, and taxes India to the amount of the duty levied in England, amounting to about 700,000 *l.* If it were not for the prohibition, the exports to England might be taxed through the customs to the extent of the Indian deficit in times of war, without oppressing the country; for it must be kept in mind that the Government has foregone its right to raise the land-tax, since 1792, of the country producing the principal articles of export. With reference to the prohibition, and the Indian government being prevented raising an increase of revenue, it may be considered how far it may be prudent to relieve the Indian revenues of the whole, or a part, of the burden now imposed on them in England. If, in consideration of the duty levied on Indian imports, the expenditure in England, now charged to the Indian revenue, were foregone, it is probable that more economy would be observed, should the government pass from the hands of the Honourable Company to the Crown, for the public would naturally be more watchful when it had to pay the home expenses than if they were, as at present, to remain burdened on India.

QUERY IV.—Whether any Measures can be suggested which would be calculated to reduce, in whole or in part, any Head of Charge falling upon the Indian Revenues, or to introduce more Economy into the Expenditure?

Mr. Hill.

ANSWER.—IN answer to former letters which you have addressed to me, and in papers therein referred to, I have expressed my opinion that material reductions are practicable in the judicial and military charges upon the Indian revenues, and that a system of much greater economy in the public expenditure is essentially necessary.

Mr. Mackenzie.

UNDER this head I would beg leave to refer to the various measures actually in progress at the several Presidencies, and to the Reports of the Civil Finance Committee, which sat in 1829–30 at Calcutta. It will thence be seen, that charges to a great amount have been, and may be reduced; the detail would swell this paper very needlessly, but it may be right to state some leading points. The salaries of officers to be regulated by the work to be done, without reference to the individuals or classes employed, further than is necessary with the view of having good work, including in the term as respects civil government, the maintenance and security of the sovereignty of England; the consequent employment of native agency more and more extensively with liberal, though (comparatively to Europeans) moderate allowances; the restriction of high paid European functionaries (I include all judges, magistrates, and collectors of districts,) to matters necessarily requiring their interference; the full recognition of the absurdity of attempting to administer the affairs of a million of civilized men through the direct agency of one or two individuals, and those foreigners; and the practical application of the principle, that we cannot really have a civil government excepting through the co-operation of the people; the gradual exclusion of servants temporarily deputed from Europe, from all functions not necessarily confined to them, with a view of maintaining the sovereignty of England; the more general employment of individuals, in place of the agency of collective bodies; the immediate exemption of the local governments, especially the Supreme Government, from responsibility for matters of detail which they cannot usefully, and do not actually administer; the clear definition of the responsibility actually belonging to all classes of public functionaries; the appointment of a Governor General and Council for all India, with powers and duties so defined as to make him such in reality, not in name; the union of the armies of the three Presidencies under one head; the transfer of the whole to the Crown; the substitution of a part of the Royal Navy for the Bombay Marine or the Indian Navy; the better regulation of the supply of stores required by the Indian Governments; a stricter check upon expenditure in public works; the better definition of the functions of direction as distinguished from those of control; the exclusion of the controlling authorities from all patronage direct or indirect.

I should suppose it likely that the purposes of economy would be promoted by the employment of the Ordnance and other national establishments, in all business connected with the Indian army, which has to be done in England in their several departments. The Island of Ceylon ought, I should think, to be part of the Indian Government; St. Helena should be a national concern; and of course the revenues taken from the people of India in virtue of our national sovereignty, should be regarded as belonging to the public purse of England, so that every saving in our territorial charges may be considered as a national saving; and every waste of our territorial resources, a waste of the public money.

Mr. Langton.

AS the means of reducing the two items of charge observed on in the answer to No. 2, a remedy, though perhaps not a very palatable one, presents itself, by the employment in office of native Hindoos, Mahometans, Anglo-Indians, and (if free settlement in India should be granted) of British settlers in every department of the government, where competent persons can be found to fill the offices. Such persons would gladly serve for salaries affording merely the means of living respectably in the station of life suitable to their respective offices; they would serve for life, or till late in life, and a small annual deduction from their salaries would form a sufficient fund to meet all demand for retiring allowances, without adding to the annual burthens.

Were this sacrifice of patronage to the welfare of India made, the measure would operate very gradually, even if every opportunity of resorting to it were embraced; and at least 25 or 30 years must elapse before it could be carried to the extent which it might be deemed safe and prudent to go in this respect.

The relief to the finances would also be gradual, but it would soon begin to be felt beneficially, and in process of time, would both very materially reduce the charges on the Indian revenues, and do away, in a great measure, with the necessity for those remittances so exhausting to India, and for which no return in British produce and manufactures can be made.

The reduction in the rate of interest paid on the register debt of India, since 1808-9, from 8½ to 5 per cent., is an advantage which speaks for itself, and without which the state of the finances would be really deplorable. I am not aware of any disadvantage from the change, except that the savings and fortunes made in India can no longer be accumulated, without risk, at Indian rates. The reduction of the rate proves, I think, that the debt is in fact due to Europeans, and might without difficulty be transferred to England, reducing at same time the rate to the level of English interest, or, say to 4 per cent., and giving a relief to the Indian finances equivalent to the annihilation of eight or ten millions sterling of debt. The measure, however, would probably not succeed, unless the legislature were prepared to declare this country responsible for the debt of India. It might be useful to inquire, whilst no danger threatens, What would be done for the creditors of the India debt, in the event of the country being unexpectedly torn from us?—If they would have to bear the loss themselves, the interest they now get is low enough; if they would have to be indemnified, the interest ought to be reduced with as little delay as possible.

Mr. Wood.

IT may be worth considering, with reference to the education now given to the young men at the College of Haileybury, and the advanced age of the writer of the present day, whether they may not, on reaching India, be made available for a portion of the judicial duties performed by the magistrates and judges, or whether it may not be better for the country, and more economical, to nominate one or more assistants to every judge and magistrate, than to nominate any new assistant judge, in the event of increase of business. If the assistants, or such of them as by their attention to the details of judicial business were qualified to discharge the duties of a magistrate in the opinion of the judges of circuit, were allowed to draw an addition of allowance equal to 500 rupees per mensem, in lieu of travelling and deputation allowance, their services might be made available in the interior of their districts, without any additional charge to the State; and by employing them the magistrates would be saved much time to devote to their civil causes. The assistant now receives 400 rupees per mensem, and when on deputation his travelling charges, in addition to deputation allowance of 6 rupees per diem; but he would be much more useful if at all times made available for the judicial duties of his district, were he placed on a fixed salary of 500 rupees, and his authority extended. In all departments of the service the junior servants ought to be employed in performing a portion of the duties entrusted to the heads of offices; and they should be made to understand that promotion to offices of responsibility would depend on the ability with which they perform their duties as assistants.

The receipt amounted to 6,97,791 rupees. As recommended in the Judicial, the assistants in this department may probably be made to perform much of the duties now exacted from the collectors; and if their allowances were made to depend on their attention to the details of the business of the departments, the State may be saved the expense attending the formation of new collectorships. With reference to the charge for revenue surveys, it is probable that the juniors of the service would qualify themselves to survey if the increase of their allowances depended on it; and the knowledge of surveying is so very essential to enable them to check the measurements of the natives, and estimate the value of land, that it would be economy to grant an addition of 100 rupees to the established allowance of 400 rupees per mensem to every assistant who qualifies himself to survey land.

I am asked if I can devise any arrangements by which the charges can be reduced, and I would beg to recommend that they may be carefully revised, on the principle of bringing them to the scale that may be deemed requisite to raise the revenue to the scale of expenditure required for the three Presidencies, and to meet the home expenses chargeable to territory; and that the principle of dispensing with establishments, rather than any reduction of allowances, be followed; for I am persuaded that at present, with the greatest economy, and by saving one-third of allowances received, it will take 30 years to accumulate 36,000 *l.*, calculating 4 per cent. interest; and when it is considered how few at the age of 20 can expect to live to the age of 50, it may be admitted that the prospects of the service are not too great, and that the servants of the Honourable Company are not too highly paid for discharging the most important duties that can devolve upon any set of men, in banishment from their native country, and in a climate very unfavourable to an European constitution. It must also be taken into consideration, that their time abroad is fully occupied, without a day's relaxation from business, and their attendance required on an average of eight hours per diem. It has been suggested to me, that natives may be entrusted with the details of much of the business now performed by Europeans, at a much lower charge. My experience tells me, that the State would lose by any arrangement of the kind. There have been, I am sorry to say, too many instances of misconduct at all periods amongst the lower as well as the higher classes, and particularly lately amongst the highest educated, and those admitted into the society of European gentlemen, to prove that they could not be trusted with the management of a revenue treasury. It is unnecessary to mention names, but the prosecutions in the Supreme Court will prove, that there would be no safety in trusting the most respectable families, and I have been made acquainted with too many instances of very respectable men being imposed on by their own relations and servants, that I fear the Government would be subject to loss if it were to seek recommendations through the natives of rank. I wish we could look for any improvement of character from the education now afforded by the native college; but I cannot flatter myself with hope, and I do not think the natives look to any improvement, although they submit to have their children instructed in European literature; they have had, however, the mortification of seeing one or two turn out very ill, and one of the most respectable families to lose the largest portion of its fortune by the forgery of the father's name, and the sale of the government notes. I am of opinion that the junior servants cannot be employed too early in carrying on the details of the duties performed by their seniors, and making themselves acquainted with the duties now performed by the natives, and familiar with their books and entries in their native language, and that they should be employed in the interior of their districts, and mix with the population as much as possible. The character of the natives can be only known by such communication; and we can only obtain the confidence of the natives by such personal intercourse. It was in this way that Mr. Duncan and Sir Thomas Munro gained the character which they have left behind them, and which has raised the character of our government amongst the natives. When at Fort St. George, I mentioned with what pleasure the natives in the villages at Benares spoke to me of Mr. Duncan's having mixed so much with them; and Sir Thomas Munro observed to me, that the natives on the Coast delighted at the opportunity of speaking in the same way of him; and that the Honourable Company's servants, to be useful, and check the conduct of the native servants placed under their authority, must follow the example set them by Mr. Duncan. If the revenues cannot be collected without the charge of European superintendents, it is important that there should be as few as possible, and it may be useful to revert to the scale of the establishments maintained in 1808–9, with the view of doing away in the Lower Provinces the offices created since that period, if they can be dispensed with; and also for the purpose of ascertaining if, by the aid of assistants, the principals may not be able to perform the duties which formerly devolved on them. It will be useful if the accountant-generals at the three Presidencies are directed to furnish annually a special report on the increase to the different establishments, and suggest what may appear to them desirable for the information of the Honourable Court and the home authorities. If desirable, the monthly and quarterly audits of the Civil and Military Departments may be sent home, and the military and civil auditors of the three Presidencies may be directed to continue, under the head of Temporary Establishments to be remarked on, all charges not sanctioned by the Honourable Court, whose sanction alone should be deemed sufficient authority to bring a charge on the fixed establishment.

QUERY V.—In what Mode, and upon what Terms, has Money been borrowed in India by the Government, since the year 1808-9, and, what are the advantages or disadvantages of the course that has been pursued?

Mr. Hill.

ANSWER.—ALL the money borrowed by the Government in India within the period in question has been raised by means of public subscriptions to open loans. The rate of interest has fallen from ten to eight, six, five and four per cent. The principal and interest of old loans were payable by bills on England. This is now the case with respect only to about a third part of the debt. The loans are liable to be discharged, at the option of Government, after certain stipulated periods or length of notice. The mode pursued has had the advantage of enabling the Government to borrow upon better terms than private persons, and without favour to one tender over another, and to adapt the treasuries at which interest and principal were payable to their own convenience. Its chief disadvantage has been that of enabling Government to borrow with facility, and to spend with prodigality.

Mr. Mackenzie.

THE money required by Government in aid of its proper resources has generally been borrowed by opening all the treasuries of collectors, and political residents, as well as the head treasuries of the three Presidencies, for the receipt of cash in loan to the East India Company. Bills payable being received as cash. The subscribers to such loans receive acknowledgments, entitling them and their representatives to an annuity equal to the interest of the sum subscribed, payable by half-yearly or quarterly instalments, until the Government shall see fit to pay the principal; but the instruments, though without any definite term of repayment, have the form of a promissory note, and are transferable by endorsement. The rate of interest has never during the period under review exceeded six per cent. per annum, to which rate the interest of nearly the whole of the fixed debt of India was reduced during the administration of Lord Minto: about half a million sterling of eight per cent. debt remained at Bombay until the year 1814. In 1823 the interest of a considerable portion of the debt was reduced to five per cent. per annum; and at this rate money has since been raised, excepting that at the commencement of the Burmese war, about a crore and a half of rupees was obtained at four per cent.; but subsequently almost wholly transferred to a five per cent. loan, on the condition of an equal amount being subscribed in cash, and that in 1828, a trifling sum was similarly obtained. The amount which the promissory note conditions to repay has always been the same with that actually received, excepting (in as far as I know) one instance, when, during the Pindarree war, notes were issued at a discount of four per cent., *i. e.* at the rate of 100 for 96 of cash subscribed. But occasionally considerable advantage has been allowed in the exchange, either with the view of supplying local wants, or indirectly as a bonus to promote subscriptions; and the principal of a large portion, and the interest of the whole of the fixed debt as it stood in 1822, being payable by bills on England at the rate of 2 *s.* 6 *d.* per the sicca rupee, and at 12 months date, the loan proprietors had a still more essential gain from that cause. This has been partially corrected; and, according to a Report from the Accountant General of Bengal, dated the 1st July 1830, the fixed or registered debt of Bengal stood as follows:

	Held by EUROPEANS.	Held by NATIVES	TOTAL.
	Sa. Rs.	*Sa. Rs.*	*Sa. Rs.*
1st. 6 per cent. remittable loan of 1822 -	7,00,06,400	47,04,800	7,47,11,200
2nd. 5 per cent. loan - - 1823 -	7,02,74,600	2,14,20,900	9,16,95,500
3d. ditto ditto - - 1825-6 -	6,64,16,000	2,77,38,300	9,41,54,300
4th. 4 per cent. ditto - - 1823-4 -	3,13,400	9,17,700	12,31,100
5th. ditto ditto - - 1828-9 -	5,28,100	4,14,100	9,42,200

Of the first, the principal when repaid, and it cannot be forced upon the loan-holders during the currency of the Charter, is demandable in bills on England at the rate of 2 *s.* 6 *d.* the sicca rupee, the interest being intermediately payable half-yearly, either in cash in India, or, if the proprietors reside in Europe and demand it in that form, by bills at the rate of 2 *s.* 1 *d.* Of the other loans both principal and interest are demandable only in India, but to the holders of the second, an option was given of receiving their interest, which is payable half-yearly, in bills at the rate of 2 *s.* 1 *d.* during the pleasure of the Home Authorities, and of the third and fourth, the interest issued quarterly was made payable to all holders, wheresoever resident, either in cash or in bills, at the rate of 2 *s.*, with a similar reservation to the Home Government; which has been, the Board is aware, in both cases enforced by countermanding the issue of interest bills. The five per cent. loan of 1823 is repayable only by annual instalments of one and a half crore of rupees, the notes first entered in the register having

having the advantage of being last liable to be discharged. The other five per cent. loan is repayable at pleasure after the middle of the present year, if I rightly recollect the date. Besides the money regularly borrowed, as above described, from the public at large, different sums have been received at different times from Native Princes and Chiefs. Thus in the administration of Lord Hastings, two crore of rupees were borrowed from the sovereign of Oude, of which one was discharged by a cession of territory, and of the other, since partially paid off, the interest was applied to the payment of certain stipends chargeable to the Oude government. During the same administration, a sum of about 50 lacs of rupees was obtained from the same Prince, in consideration of his having transferred to him the property of the deceased Begum of Tuzabad; the Bengal Government taking upon itself the payment of stipends to the descendants of that Princess, equivalent to an interest of six per cent. on the amount received by it. During the administration of Lord Amherst loans of one crore and of 50 lacs respectively, were obtained from the King of Oude, at an interest of five per cent., the first with a special appropriation as defined in the engagements then recorded in the political proceedings of the government; and the Scindia State advanced 80 lacs, and the Rajah of Putteula, one of the protected Sikh Chiefs, 20 lacs of the local currency at the like interest; other loans, of some lacs each, being received also from different petty chiefs and monied men. These last-mentioned loans have, I imagine, been now repaid, arrangements for that purpose being in progress when I left Bengal in December 1830; among which it may be worth noticing the engagement of the chief native banker at Guallier, through his agent in Calcutta, to advance 50 lacs for promissory notes bearing five per cent. interest. To meet temporary exigencies, acknowledgments, called treasury notes, have at various times been issued, with different rates of interest, from the general treasury of the Presidency; they have generally been made payable at a specified, and that not a distant date, and are receivable intermediately in payment of government demands on account of customs, salt and opium, or other public dues collected at the Presidency. Deposits, too, are received from various public institutions, under special arrangements, which I need not detail, having already, I fear, detailed too much. On the whole, I think the plan pursued, if the Government must borrow, is an advantageous one; though it would not probably answer on a larger scale of expenditure. The money is obtained without the intervention of any expensive agency. The gradual savings of persons employed in the public service, and other individuals, are gathered in small sums throughout the country, in a manner very convenient to the parties, and consequently on terms favourable to Government. The form of the promissory notes admits of their being readily assigned in security for money borrowed, which adds to their value; and as the loan can be discharged by the payment of the same amount as was borrowed, excepting the option of remittance too hastily allowed, and now discontinued, Government has none of the embarrassment that results from the obligation of an artificially exaggerated capital. It is curious to remark the charge incurred by the Company on account of the two millions borrowed in England in 1812, in consequence of their having become bound for an equivalent amount of three per cents., redeemable by a sinking fund. I have lost the calculation I made, but it proved, if I remember rightly, that not less than 15 per cent. per annum had been paid for the use of the money; and it may not be useless to observe, for future consideration, that the advantage of the three per cents. lying in the superior value of the annuity (3 *l.* per annum on 100 *l.* stock, selling higher and therefore yielding more to the Exchequer than the same annuity on 60 *l.*), it may be reasonable to follow the plan of borrowing at a discount when there is no intention of paying the debt, but that such a scheme is likely to prove a very bad one if we ever come into the condition of discharging the obligation. By the course followed in India, the Government has certainly obtained a great command over its creditors, and it is only to be regretted that the remittance clause placed a considerable portion of the debt out of the reach of those measures which would have been otherwise adopted, but which seemed to be impracticable without the aid of Parliament.

QUERY VI.—What number of Mints existed in 1809, and at the present time; what are the general Regulations of the existing Mints, and what has been, and what is now, the condition of the various Currencies, and of the Import and Export of the precious Metals?

Mr. Wood.

ANSWER.—IN 1809 there were three mints, one at the Presidency, one at Benares, one at Furruckabad; and there are now three mints, one at the Presidency, one at Benares, one at Saugur. At Bombay three mints, at the Presidency, at Trivat, and at Broach; and at Madras one mint. For the regulations of the existing mints, I must refer to the printed regulations of the three Presidencies. The mints are accessible to the public on a payment of the mint duty of two per cent.; and individuals carrying bullion to the mints are allowed to superintend the melting and weighing of their bullion. It is usual to roast dollars and other foreign coins, to ascertain that they have not been plugged before they are melted. On the value of the bullion being ascertained, a mint certificate for the out-turn is issued to the party wishing to have it converted into coin, and this certificate is payable in cash from the General Treasury, without waiting the process of the coinage. The coin is received throughout

throughout the country by weight, and when under weight one per cent., the revenue officers receiving it are directed to remit it to the mints for recoinage. In the Lower Provinces, and in Behar, the Calcutta sicca rupee, in which all the accounts are kept, is only current, and its weight is 191.916; pure metal 175 923, and alloy 15.993. In the Western Provinces the Furruckabad rupee is current, and weighs 180.234; pure contents 165.283, alloy 15.019. At Madras, the rupee weighs 180; pure contents 165, alloy 15. At Bombay, I believe, the currency is now made to conform to the Madras and the Furruckabad: the Bombay and the Madras rupees are made to circulate in currency at these Presidencies at an equal value. Gold, from selling at 17 rupees 8 annas, and 18 rupees, the gold mohur, when its value in account is only 16 rupees, has disappeared from the circulation. The weight of the new gold mohur is 204.710; pure contents 187.651, alloy 17.059. At one period the revenues were paid in gold; but silver having been more abundantly supplied, has become cheaper than the rate at which it was convertible into gold in payment of revenue, and at the mint price, and gold has been withdrawn. The currency has been maintained at its full weight, under the regulation of receiving it only by weight; and for the imports and exports of the precious metals, I beg to refer to the returns accompanying my Reports on the Accounts of 1826–27. If one currency were established for British India, there would be no necessity for more than one mint at each of the Presidencies to coin the importations of bullion; for the short-weight rupees, which seldom amount to more than three or four lacs, may be easily remitted, as opportunity offers of troops proceeding to the Presidencies, for recoinage.

Great facilities would be afforded by establishing one current coin for the whole of British India, and for the British possessions to the east of the Cape of Good Hope, bearing on its face, in the native languages of the three Presidencies, and in English, its weight, its pure contents, and its alloy, in grains. If such a coin were established for the British possessions, the surplus receipts of one Presidency would be available for the excess of disbursements at another, without passing through the mints; and in the event of its being remitted to Europe, there would be no necessity for its being melted to ascertain its value, and it would be used for the mercantile currency of the world in the same way as the dollar, and probably find its way back to India through a circuitous channel, if not by a direct one, but would be more valuable than any other bullion by the amount of the mint duty, or 2 per cent. on the coinage.

Mr. Hill.

THERE has been only one mint at Madras throughout the period in question. Its sole employment, with scarcely any exception, has been that of recoining for Government the former currencies which they had called in. There is little import or export of the precious metals at Madras, and little coinage for private individuals. The rate of seignorage is two per cent. The currency established in 1818 consists of silver; the rupee of 180 grains, containing 165 grains of pure silver and 15 grains of alloy. The gold coinage is of the same weight and fineness as the silver, but the ratio between gold and silver is liable to be varied from time to time by a Government Proclamation.

Mr. Mackenzie.

IN Bengal (I mean the territories belonging to that Presidency) there were four mints: the Calcutta mint, a mint at Benares, a mint at Furruckabad, and a mint at Delhi. The currencies were three: the Calcutta sicca rupee, the Benares rupee, and the Furruckabad rupee. This last, sometimes called the Quenow rupee, because intended to be equivalent to that of the Oude government, was struck both at Furruckabad and Delhi, but the Delhi mint was never employed to any extent of importance. The Calcutta sicca rupee was, throughout the period in question, and long before it, circulated in the provinces of Bengal, Behar and Orissa. The circulation of the Benares rupee was confined to the province of Benares; that of the Furruckabad rupee extended to all the Ceded and Conquered Provinces, excepting Cuttack and the acquisitions east of Bengal, into which the Calcutta rupee has been introduced.

The mints at Delhi, Furruckabad and Benares have been abolished; and the rupees current within the territories subordinate to the Bengal Government have been reduced to two; viz., the Calcutta sicca rupee and the Furruckabad rupee; the currency of the latter being extended to Benares. The standard of both is now the same, the alloy being 1–12th of the weight; and for practical purposes the Calcutta rupee may be regarded as weighing 192 grains troy, with 176 of silver, and the Furruckabad, 180 grains with 165 of pure metal*; the fractional excess in the latter and defect in the former coin being too minute to deserve notice, even if the adjusting machinery of the mint were perfect. At Madras and Bombay, each of which has, I believe, always had one mint only, a rupee is coined of which the prescribed weight and standard agrees exactly with that above stated for Furruckabad, viz. 180, with 1–12th alloy; and since all the three rupees are issued to the army as equivalent to to the sonat rupee (now a nominal coin), it would seem easy to make them really alike, and to give them a common currency, and not impracticable to make them take the place of the Calcutta sicca rupee in the provinces of Bengal, Behar and Orissa. A copper coin, weighing 100 grains, passes throughout the Bengal territories at the rate of 64 to the rupee, but as a legal tender only for the fractional parts of that coin. I have not mentioned among the regular mints of Bengal that of Saugor, because it was established there for a temporary purpose, viz. the conversion of the local currencies into Furruckabad rupees, and it has, I presume, been or soon will be abolished. Nor can we reckon among the currencies the gold coin that issues from the mint; because the market value of gold relatively to silver having risen considerably above the mint value, the gold has ceased to circulate at the prescribed or at any fixed rate. It may be right, however, to mention, that the gold mohur of Bengal weighs 204.710 grains, of which the fine gold is 187.651. The Madras gold rupee is of the same weight and standard with the silver, viz. 180 grains, and at both Presidencies the relative value of gold to silver is 15 to 1; the Bengal mohur being reckoned equal to 16 rupees. The general rules of our Bengal mint, with which I believe those at Madras and Bombay coincide, are as follows: All bullion tendered by individuals is converted into the current coin, on the payment of a seignorage duty of two per cent. A charge at various rates is also made for the expense of refining, which attaches to gold if in any degree inferior to the standard of the mohur, and to silver when below the standard of the Spanish dollar, or six worse than the rupee. On the coinage of half and quarter rupees, an additional duty of one per cent. is levied, and this is the only duty chargeable on the recoinage of money that has issued from our mint. To prevent the circulation of light money, it is prescribed that the several coins shall not be receivable as a legal tender, if when separately weighed they shall be found to have lost more than two pice, or 2-192 parts, equivalent, in the case of the Calcutta sicca, to 1.999 grains troy, or we may say two grains, if the rupee be taken at 192 grains.

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* Calcutta sicca rupee 191,916 grains troy.
Furruckabad rupee 180,234 —

The condition of the currency, as far as regards the bulk of the money circulating within our provinces, is, I believe, unexceptionable. But in different places old coins still circulate to a limited extent, and expose the people to some loss in their transactions with the money dealers; and in the territories of foreign states considerable embarrassment in the adjustment of rates of exchange has been experienced from the irregularity of the current coins.

For information in regard to the import and export of the precious metals, I beg to refer to the Trade Reports of the three Presidencies, and especially to the Review of the External Commerce of Bengal, published by Mr. Wilson, at Calcutta in 1830.

It will thence be seen that this branch of trade has undergone very great variations. As to its present condition, it may be briefly stated, that the balance with England being against India, and (China excepted) the export trade of India to the other countries whence it drew our bullion having declined, it seems likely that for some time the supply will not equal the demand; and that consequently a fall in prices, attended possibly with some difficulty in the realization of the Revenue, excepting that derived from opium, may be anticipated, until the cheapness of commodities, from the scarcity of silver or improved modes of production, shall again turn the course of trade.

It has become, therefore, especially expedient that every measure by which the exports of India can be increased shall be adopted. And it may not be unimportant to consider whether increased facility may not be given to the transfer of bullion and coin from that country to this, since pending the transition of exchange, every expense in the remittance of gold or silver will apparently operate as a tax upon the trade, and that a tax of pure loss.

The trade between England and India being reduced to a very small scale, the interest being lowered, and no possibility existing of procuring bills of exchange on favourable terms, are circumstances which have obliged individuals to send to England the gold and silver coins of India, by which they effect a more favourable exchange. The governments of India have also, I understand, sent considerable sums to England, and with what was exported during the Burmese war, must have impoverished India in those precious metals. To facilitate the intercourse between the countries, would it not be worth the consideration of the Government to make the coins of India bear a proportionate value to those of England? This might be accomplished by a very simple method for the present, until a new coin is introduced, by stamping on the coin His Majesty's head, with its relative value underneath, in the same way that formerly obtained with Spanish dollars. It would prevent the coin from being melted, and would confer on the colonists of the Cape of Good Hope, Mauritius and Australia, most essential benefit.

Appendix, No. 38.

Answers to Queries, relating to the Finances of India.

QUERY VII.—What steps have been taken for the separation of the Territorial from the Commercial Accounts of the Company, in India and in England; and whether, and what, further Measures are required for that purpose?

Mr. Lloyd.

ANSWER.—THE books of account, both in India and in England, have been arranged according to the plan for the separation of accounts as approved by the Commissioners for the Affairs of India, in June 1814, and subsequently presented to Parliament. Since that period, an alteration in respect of political freight and demorage was proposed by the Court, and agreed to by the Commissioners for the Affairs of India, on 15th December 1819.

Discussions at various times have taken place between the Board and the Court upon points connected with the accounts respectively of Territory and Commerce, as follows:

In respect to the propriety of charging interest upon the annual Balance of Account between the Territorial and Commercial branches:

Letter from the Board, dated 17th February 1818.
Letter from the Court, 12th August 1818.
Extract Letter from the Board, 23d and 30th April 1823.
Extract Letter from the Court, 1st May 1823.
Letter from the Board, 15th March 1824.
Letter from the Court in reply, 25th March 1824.
Letter from the Board in rejoinder, 17th April 1824.
Letter from the Court in answer, 17th June 1824.
Letter from the Board, transmitting case and opinion of Counsel, 30th November 1824.
Letter from the Court, transmitting case and opinion of Company's Standing Counsel, 6th July 1825.
Letter from the Board, 12th July 1825.
Letter from the Board, 23d December 1825.
Letter from the Court, transmitting case and opinion of the Law Officers of the Crown, and the Company's Standing Counsel, 2d April 1828.
Letter from the Board, 17th August 1830.
Letter from the Court, 9th December 1830.

With respect to Insurance proposed to be charged on the Company's Accounts:

Letter from the Court, 31st January 1818.
Letter from the Board, 17th February 1818.
Letter from the Court, transmitting a case and the opinion of the Law Officers of the Crown, and the Company's Standing Counsel, as to the legality of reserving a sum out of the surplus profits to answer contingent losses.

On the mode of stating the Company's Accounts between the two Branches:

Letter from the Board, 30th April 1823.
Letter from the Court, 18th September 1823.
Letter from the Board, 1st December 1823.
Memorandum from the Board, 18th February 1824; with reference to the Board's letter of 1st December 1823.
Memorandum of the Chairs on the same subject, dated the 20th February 1824.

On the subject of charging the Territorial department with the Loss in respect of investment from India to meet Bills drawn for Interest of India Debt:

Letter from the Court, dated 8th July 1830, enclosing statement.
Letter from the Board, 17th August 1830.
Letter from the Court, 9th December 1830.

Reviewing the Indian Books from the year 1814:

Several Despatches, both in the Territorial and Commercial Finance Departments.
Commercial Finance Letter to Bombay, 9th April 1817.
Commercial Finance Letter to Bengal, 25th May 1819.
Public Letter to Fort St. George, 12th July 1820.
Commercial Finance Letter to Bengal, 28th November 1827.
Commercial Finance Letter to Bengal, 5th March 1828.
Territorial Finance Letter to Bengal, 1st April 1828.
Commercial Finance Letter to Fort St. George, 3d December 1828.
Territorial Finance Letter to Fort St. George, same date.
Commercial Finance Letter to Bombay, 26th August 1829.

Regarding

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Answers to Queries, relating to the Finances of India.

Regarding the rate of conversion of the several Indian Coins:
Regarding the Expenses of Bencoolen:

Discussion upon these points has terminated, with the exception of the subject of charging interest upon the Balance due from Territory to Commerce, except also upon the subject of charging the Territorial department with the loss in respect of investment from India to meet bills drawn for Interest of Indian Debt.

Mr. Langton.

THE system of Accounts, of which the outline was prepared by the Company in 1813, and which was sanctioned by the Board of Commissioners, appears to be so satisfactory, as to leave nothing to be desired in respect to the mechanism of the plan. And in Mr. Melvill's evidence of 1830, No. 5668, it is stated, that "the accounts are kept by double entry, and balanced annually, with all that attention to accuracy which characterises book-keeping in the counting-house of a merchant."

A good system of accounts does not, however, supersede the necessity of an audit. The Act of 1813, places ample powers for this purpose in the hands of the Board of Commissioners, but of which it does not appear that the Board has ever availed itself.

Mr. Hill.

THE separation of the Territorial from the Commercial accounts of the Company at Madras has been completely carried into effect, and no further measures are required for that purpose.

Mr. Wood.

I AM unacquainted with the method observed in England. In India the Accountant-general allows no advance on account of Commerce without a previous order from the Government, and on receiving the same, issues his directions for the advance from the Treasury, where it is required; and the officer making the advance takes the receipt of the commercial officer receiving it, and debits Commerce with the amount. A statement of these advances is furnished the commercial accountant for his information; and it becomes his duty to see that the advances are properly appropriated in the Commercial departments. The Territorial department has no control over the commercial advances from the period that the sums are paid out of a territorial treasury.

Mr. Mackenzie.

THE measures taken for this purpose have doubtless been explained to the Board much better than I could hope to do. I shall only therefore observe, that in so far as regards India, I am not aware of anything further being required.

The commercial branch had indeed been exempted from some inconsiderable charges on account of guards, and from its share of some items common to the two branches; but this has been I believe corrected, and excepting in so far as the members of Government may be considered to act in a commercial capacity (the less they do so the better for the Company's trade, as well as for the country), I believe the separation has been carried into complete effect.

At home, the main thing wanted is the distribution of stock, on which it appears that hitherto there has been no distinct determination; and I am somewhat at a loss to understand how the dividend and the amount of commercial surplus can have been satisfactorily declared without such an adjustment between the two branches of the Company's concerns. It seems consequently to be important to ascertain from the India House how the amount of the yearly and half-yearly profit is ascertained, how the existence of a profit sufficient to pay the dividend or of a surplus beyond it, is shown to those who have to control the application of the surplus, whether any and what restriction other than the discretion of the Directors is put to the accumulation of commercial stock; how the commercial assets have accumulated, and how the Company would stand, supposing it to cease from having any concern whatever with the Government or Territorial Revenues of India; and taking into account all assets and debts, and all rights and obligations attaching to the corporation, this should have been done long ago; but though it may be difficult to come to a satisfactory adjustment now, that difficulty will only be aggravated by further delay.

QUERY VIII.—Whether any instances of Loss or Waste have come to your knowledge during the period referred to; and is the system of Accounts, whether general, subordinate or personal, such as is best calculated to guard against Loss, to prevent unauthorized Disbursement, and to compel the bringing to account, promptly and accurately, Public Money or Stores received and expended either by Individuals or by Departments; and whether any suggestions can be offered for improving and simplifying the existing system of Accounts?

Mr. Langton.

ANSWER.—IT appears from the Report of the Select Committee of 1811, p. 366, that a loss of near 900,000*l.* was sustained between 1792–3 and 1808–9, by the transmission of money from one Presidency to another; the money remitted being either not current at the place of its destination, or current only at an inferior value. I have not observed any indication in the papers laid before the present Select Committee, of what loss has been sustained since 1808–9 from this cause; but similar losses must have been experienced, as appears from Mr. Gordon's Evidence in 1831, Nos. 2139 to 2141. The uniform coinage recommended by him, would not only prevent the recurrence of such losses, but would obviate another inconvenience, experienced also in many parts of Europe, but bearing very severely on the Ryots of Hindostan; (see the same Evidence, Nos. 2114–2117,) that, namely, of affording constant opportunities to the cunning and crafty to impose on the unsuspecting and the ignorant.

The defalcations alluded to in No. 3, come under this head; but as the system of accounts in use between the Finance Boards and their agents is not known to me, I can offer no suggestions for their improvement or simplification.

Mr. Wood.

I AM of opinion that the system of accounts now used, and the checks in practice, if observed, are sufficient to ensure the Government from loss; and having been framed from time to time to meet every circumstance calling forth the attention of the Government to prevent loss, that little improvement can be looked for; at the same time the vigilance of the service must be alive to every change, and watchful to prevent the designs of individuals against the Government: and there are many on all occasions ready to take advantage of any negligence on the part of the heads of offices and the Government servants.

I have known a loss at the mint of the Presidency; and, since my return, there has been a loss sustained at the mint of Benares; in both instances through the misconduct of the mint masters. I have known the treasury of Delhi, of Moorshedabad, and of Sylhet, to have sustained loss by the misconduct of the Native treasurers and their Amlah; and by the officers in charge omitting to pay that attention to the details of their management so essentially necessary to prevent the receipts from being misappropriated. I have known the General Treasury and the Bank of Bengal defrauded at different times; and other treasuries, by the misconduct of the Native Amlah, and by a want of vigilance on the part of the officers in charge. In almost all these instances, the Government has been saved from loss by the security of the native treasurers covering the loss, even when the native in charge has destroyed himself. The accounts and checks have been sufficient to show the extent of the frauds committed, and are ample to ensure, with common attention on the part of the Board and Judges of Circuit, the Government from loss. In the investigations which have on every occasion followed the report of any irregularity, the officers in charge of the treasuries have been dismissed their offices, on proof of neglect being brought to the satisfaction of the Government. For the credit of the service there have been few instances in which a servant has ever been proved to have participated, directly or indirectly, in the frauds committed; and when this has been proved they have invariably been dismissed the service. It is the duty of the Accountants-general of the three Presidencies to keep a watchful eye over the treasuries throughout the country placed under their control and management; they ought to receive monthly reports of the balances, and estimates of their receipts; and it is seldom that an opportunity offers of any misappropriation of receipts, as the accounts of every officer under the Government are checked monthly in the office of the Accountant-general in the Civil and Military departments.

Mr. Mackenzie.

I DO not immediately recollect any losses or instances of waste that can be traced to a defect in the accounts as their cause; what has been wanting is promptness in the audit, and a sufficiently frequent examination of the cash actually in hand compared with the stated balance. In the accounts of the Store department, indeed, I should infer some defect, from the difficulty experienced in obtaining from the Military Board of Bengal a clear account when required by the Government under instructions from home; but I am not able fully to explain the matter, which indeed could only be done by taking up the accounts successively;

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Answers to Queries, relating to the Finances of India.

and, as a general suggestion, I should say, that every important defect of record will be remedied by enforcing universally the principles of balanced commercial account, which already generally prevail in the financial transactions of the Government. It might possibly be useful to depute to India an officer from the Accountant's department in this country; it being next to impossible, within the ordinary time of man's life, to set such things right by means of correspondence; nay, I am disposed to think there would be advantage in causing the officers of Account at home and abroad to rise as in one establishment; I exclude of course mere clerks or copyists, and confine the suggestion to higher European functionaries.

Mr. Hill.

IN answer to a former letter, I have stated my opinion that all the officers of Account in India ought to be trained to their duties in England, and ought to receive their appointments and their instructions from the authorities at home.

AFFAIRS

OF

THE EAST INDIA COMPANY;

CONTINUATION OF

APPENDIX

TO

II.

Finance and Accounts—Trade.

Part 2—Commercial.

Ordered, by The House of Commons, *to be Printed,*
16 *August* 1832.

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P. 444.] *Insert*, Mr. J. Sullivan, *in the margin*, opposite the *paragraph beginning* "The trade between England and India," *and ending*, "most essential benefit."

APPENDIX.

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Commercial.

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10.—A Return of the Purchases and Sales of Sugar of every Kind by the East India Company, stating the Place where purchased, the Average Price of each sort or quality, and the Quantities of each; stating the Amount of the Advances made at each Place, and the Balances remaining due from the Natives, in each of the five years ending in 1829-30 - p 622

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LIST OF PAPERS

Recently printed for Parliament, relating to the Trade with India and China.

I.—TRADE OF INDIA, CHINA, &c., GENERALLY.

An Account of the Quantity of Tonnage employed annually in the Country Trade between India and Canton, from 1808–9 to 1826–27 - - - - (Commons' Paper, 1829, No. 285.)

Ditto - - - - - ditto, 1827–28 and 1828–29, (Lords' Paper, 1831, No. 46; and Commons' Minutes of Evidence, 1830–31, p. 195.)

An Account of the Value and Quantity of the Cargoes Imported into Canton and Macao, on the Tonnage employed annually in the Country Trade between the different Ports of British India and of Canton and Macao, specifying particularly the quantities and value of Raw Cotton and Opium, from 1817–18 to 1826–27 - - - - - - - (Commons' Paper, 1829, No. 285.)

Ditto - - - - - ditto, 1828–29 and 1829–30, (Lords' Paper, 1831, No. 38; and Commons' Paper, 1831, No. 211.)

Ditto - - - - - ditto, 1830–31 - - - - - - (Lords' Paper, 1832, No 37.)

Vide also Return of the value of the Foreign Export and Import Trade of the Port of Canton, &c., under head of "Trade with China."

Statement of the Amount paid in England for Freight and Demorage, including Cost and Outfit of Company's own Ships, from 1814 to 1829 - - - (Commons' Paper, 1829, No. 285.)

Ditto - - - - - ditto, 1829–30, (Lords' Paper, 1831, No. 38; and Commons' Paper, 1831, No. 168.)

Ditto - - - - - ditto, 1830–31 - - - - - - (Lords' Paper, 1832, No. 37.)

Statement of the Amount paid by the Company for Commercial Freight from 1815 to 1828; distinguishing the Amount charged to the Trade with India from the Amount charged to the Trade with China - - (Lords' Report, 1830, Appx. p. 642; Lords' Paper, 1830, No. 227; and Commons' Report, China Trade, 1830, Appx. p. 93.)

Ditto - - - - - ditto, 1829 and 1830 - - - - - (Lords' Paper, 1832, No 87.)

Sale Amount of the Privilege and Private Trade Goods sold at the East India Company's Sales, from 1810–11 to 1828–29; distinguishing India and China - - (Papers of February 1830.)

Ditto - - - - - ditto, 1829–30, (Lords' Paper, 1831, No. 38; and Commons' Paper, 1831, No. 168.)

Ditto - - - - - ditto, 1830–31 - - - - - - (Lords' Paper, 1832, No. 37.)

An Account of the Sale Amount of the Company's, the Private Trade, and the Neutral and Prize Goods, &c. sold by the East India Company, from 1810–11 to 1828–29, (Papers of February 1830.)

Ditto - - - - - ditto, 1829–30, (Lords' Paper, 1831, No. 37; and Commons' Paper, 1831, No. 206.)

Ditto - - - - - ditto, 1830–31 - - - - - - (Lords' Paper, 1832, No. 50.)

An Account showing the Invoice Amount of all Goods, Stores and Bullion Exported by the East India Company to their several Presidencies and Settlements in India, to St. Helena and to Canton, from 1810–11 to 1828–29 - - - - - - - - - (Papers of February 1830.)

Ditto - - - - - ditto, 1829–30, (Lords' Paper, 1831, No. 38; and Commons' Paper, 1831, No. 168.)

Ditto - - - - - ditto, 1830–31 - - - - - - (Lords' Paper, 1832, No. 37.)

Account of all Goods Imported into Great Britain from the East Indies and China (exclusive of the Mauritius) in the Four Years ending 5th January 1829; specifying the Value and Quantity of the principal Articles imported - - - - - - - (Papers of February 1830.)

Ditto - - - - - ditto, in the Year ending 5th January 1830, (Lords' Paper, 1831, No. 45; Commons' Paper, 1831, No. 217.)

Ditto - - - - - ditto, in the Year ending 5th January 1831 - (Lords' Paper, 1832, No. 32.)

An Account of all Goods Exported from Great Britain to the East Indies and China (exclusive of the Mauritius), in the Six Years ending 5th January 1829 - - (Papers of February 1830.)

Ditto - - - - - ditto, in the Year ending 5th January 1830, (Lords' Paper, 1831, No. 45; and Commons' Paper, 1831, No. 217.)

Ditto - - - - - ditto, in the Year ending 5th January 1831 - (Lords' Paper, 1832, No. 32.)

An Account of the Profit and Loss upon the Trade of the East India Company between Europe and India, Europe and China, India and China, China and the North American Colonies, for the Ten Years ending 1828–29, (Lords' Report, 1830, Appx. p. 630; and Commons' Second Report, 1830, Appx. p. 92.)

Ditto - - - - - ditto, 1829–30, (Lords' Paper, 1831, No. 38; and Commons' Minutes of Evidence, 1830–31, p. 196.)

An Account explanatory of the above Accounts, showing the Total Amount of Charges therein specified, and the Amount charged on each of the various Heads. (Commons' Report, October 1831, Appx. p. 574.)

Ditto - - - - - ditto, specifying how the Profits of the Company on their China Trade are diminished by the adherence to the Board's Rates, (Commons' Report, October 1831, Appx. p. 576.)

Ditto - - - - - ditto, of the Loss on the Trade between Europe and India, (Commons' Report, October 1831, Appx. p. 577.)

An Account of Profit and Loss as above, for 1830–31 - - (Lords' Paper, 1832, No. 37.)

A Return of all Ships belonging to or chartered by the East India Company lost or captured since 1792, stating their Tonnage, Cargoes, and the Voyage they were prosecuting when lost or captured - - - - - (Commons' Report, China Trade, 1830, Appx. p. 112.)

Ditto - - - - - ditto, for one Year later, (Commons' Minutes of Evidence, 1830–31, p. 199.)

An Account of Losses sustained by the East India Company from Perils of the Sea, Damage of Ships or Cargoes, from Bad Debts, &c. from 1822–23 to 1828–29 (Lords' Paper, 1830, No. 187.)

Ditto - - - - - ditto, 1828–29 and 1829–30 - - - (Lords' Paper, 1831, No. 38.

Ditto - - - - - ditto, 1830–31 - - - - - (Lords' Paper, 1832, No. 37.)

An Account showing the Total Amount of Charges on the Commerce of the East India Company in England, India, China, &c. for 1828–29 and 1829–30, (Commons' Report, October 1831, Appx. p. 574.)

Returns of Commercial Offices and Establishments in Bengal, the Colonies and England, with the Salaries and Allowances, &c. as they stood on 1st May 1817 and 1827, (Commons' Report, October 1831, Appx. p. 671, &c.)

A Return of the Company's Establishment at the Cape, with the Salaries of the different Officers, the Expense incurred for maintaining Warehouses, the Rate of Agency charged on Purchases and Sales, the Gross Amount of the same, for the five years ending December 1829, (Commons' Report, China Trade, 1830, Appx. p 106.)

Ditto - - - - - ditto, for 1829–30 - (Commons' Minutes of Evidence, 1830–31, p. 183.)

An Account of the Value of the Trade of the East India Company, showing the Prime Cost of the various Articles purchased, the whole of the Commercial Charges in England, the East Indies, China, &c. together with the Freight and Demorage, and the Total Value of the Proceeds of each Trade, for 1827–28 - - - - - (Commons' Report, October 1831, Appx. p. 664.)

Accounts showing the Amount of all Supplies received from the several Presidencies and Settlements in India at the Factory at Canton, and from the Factory at the several Presidencies; with the Amount of Supplies from England, and of Cargoes consigned from the Factory to England, from 1822–23 to 1828–29, (Lords' Report, 1830, Appx. p. 635; and Lords' Paper, 1830, No. 139.)

Ditto - - - - - ditto, 1829–30 - - - - - - (Lords' Paper, 1831, No. 38.)

Ditto - - - - - ditto, 1830–31 - - - - - - (Lords' Paper, 1832, No. 37.)

Accounts showing the Amount of all Supplies between St. Helena and the Factory at Canton, specifying the particular Supplies under each Head, from 1822–23 to 1828–29, (Lords' Report, 1830, Appx. p. 637.)

Ditto - - - - - ditto, 1829–30 - - - - - - (Lords' Paper, 1831, No. 38.)

Ditto - - - - - ditto, 1830–31 - - - - - - (Lords' Paper, 1832, No. 37.)

A Return of the Rates of Exchange and Sights at which the Select Committee at Canton have drawn Bills on the several Presidencies in India, and the Amount in each Year, from 1814–15 to 1828–29 - - - - - - - (Commons' Report, China Trade, 1830, Appx. p. 96)

Ditto - - - - - ditto, 1829–30 - - (Commons' Minutes of Evidence, 1830–31, p. 207.)

List of the Number of Vessels belonging to the United States which have cleared from their Ports for Ports beyond the Cape of Good Hope, from 1813 to 1828, (Commons' Paper, 1829, No. 285, p. 53.)

Statement of the several Articles of British Produce and Manufacture exported in American Vessels to China and to the East Indies, from 1818 to 1829, together with the Official and Declared Value - - (Lords' Report, 1830, Appx. p. 724; and Lords' Paper, 1830, No. 197.)

Ditto - - - - - ditto, in 1830, (Lords' Paper, 1831, No. 45; and Commons' Paper, 1831, No. 217.)

Ditto - - - - - ditto, in 1831 - - - - - - (Lords' Paper, 1832, No. 32.)

II.—TRADE OF INDIA, EXCLUSIVELY.

An Account of the Quantities and Value of British Manufactures Exported to all parts of India, exclusive of China, by the East India Company, 1814 to 1829 - (Commons' Paper, 1829, No. 285.)

Ditto - - - - - ditto, 1829–30, (Lords' Paper, 1831, No. 38; and Commons' Paper, 1831, No. 168.)

Ditto - - - - - ditto, 1830–31 - - - - - - (Lords' Paper, 1832, No. 37.)

An Account of the Quantity of British Manufactures Exported to our Indian Possessions in the Twenty Years ending 30 April 1829; specifying particularly the quantity and value of Woollens and Cotton - - - - - - - - - - (Commons' Paper, 1829, No. 285.)

Ditto - - - - - ditto, 1829–30 - - ditto, (Lords' Paper, 1831 No. 38; and Commons' Paper, 1831, No. 168.)

Ditto - - - - - ditto, 1830–31 - - - - - - (Lords' Paper, 1832, No. 37.)

Statement of the Value of Imports into and Exports from Bengal, Madras and Bombay by Sea, from 1814-15 to 1826-27, exclusive of the Trade of the East India Company, (Commons' Paper, 1829, No. 285.)

Ditto - - - - - ditto, 1827-28 and 1828-29, (Lords' Paper, 1831, No. 38; and Commons' Paper, 1831, No. 211.)

Ditto - - - - - ditto, 1829-30 and 1830-31 - - - (Lords' Paper, 1832, No. 37.)

An Account of the Imports into the several Presidencies of India from the United Kingdom, and of Exports from India to the United Kingdom, 1814-15 to 1826-27, exclusive of the Trade of the East India Company - - - - - - - (Commons' Paper, 1829, No. 285)

Ditto - - - - ditto, 1827-28 and 1828-29, (Lords' Paper, 1831, No. 38; and Commons' Paper, 1831, No. 211.)

Ditto - - - - - ditto, 1829-30 and 1830-31 - - - (Lords' Paper, 1832, No. 37)

Account of Imports and Exports between Great Britain and all Places to the Eastward of the Cape of Good Hope (excepting China), distinguishing the Articles and Value, and the Private Trade from that of the East India Company, from 1814 to 1828 - - (Papers of February 1830.)

Ditto - - - - - ditto, in 1829, (Lords' Paper, 1831, No. 45; and Commons' Paper, 1831, No. 217.)

Ditto - - - - - ditto, in 1830 - - - - - - (Lords' Paper, 1832, No. 32)

Statements of the Commerce of British India with Great Britain, North America, South America and Foreign Europe. 1811-12 to 1826-27; distinguishing the Trade of the Company from that of Individuals, and Merchandize from Treasure - - - - (Papers of February 1830.)

Ditto - - - - - ditto, 1827-28 and 1828-29, (Lords' Paper, 1831, No. 46; Commons' Minutes of Evidence, 1830-31, p. 187.)

Copy of the Report on the External and Internal Commerce of Bengal for 1828-29, (Commons' Report, October 1831, Appx. 3, p. 1.)

Ditto - - - - - ditto - - - of Madras for 1827-28, (Commons' Report, October 1831, Appx. 3, p. 126.)

Ditto - - - - - ditto - - - of Bombay for 1828-29, (Commons' Report, October 1831, Appx. 3, p. 143.)

Statement of the Prices of India Cotton Piece Goods at the East India Company's Sales in 1813 and 1828 - - - - - - - - - (Commons' Paper, 1829, No. 285.)

An Account of the Quantities of Raw Silk Imported into London from Bengal, from 1813 to 1828; distinguishing the Company's from the Private Trade; and showing the Average Price per Pound of all the Bengal Silk sold at the Company's Sales in the same Years, (Commons' Paper, 1829, No. 285.)

An Account of all Sums advanced to the Commercial Agents in Bengal on account of the Investment of Raw Silk, from 1809-10 to 1828-29 - (Commons' Report, October 1831, Appx. p. 578.)

An Account of all Sums written off as Losses, and of all Outstanding Balances standing in the Books of the several Commercial Agents on account of Investment of Raw Silk, from 1809-10 to 1828-29 - - - - - - (Commons' Report, October 1831, Appx. p. 579.)

An Account of the Company's Annual Investment of Raw Silk, provided in Bengal and imported into London, from 1814-15 to 1829-30, with its Cost Price in Rupees; specifying the several Charges thereon, and converting the Gross Amount into Sterling at the Mercantile Rates of Exchange at which Bills were drawn from Calcutta on London in each Year; also showing the Sale Proceeds in London, deducting all Charges, with a Statement of the Net Profit or Loss, and the Rate per Rupee realized in Sterling in each Year, as a Remittance to England, (Commons' Report, October, 1831, Appx. p. 656.)

An Account of the Quantity of all Raw Silk supplied by the Agents in Bengal, and sold in India and in England, stating the Value thereof in each Year, from 1809-10 to 1830-31, (Commons' Report, October 1831, Appx. p. 657.)

An Account showing in Detail all the Items, and the Amount of each, forming the Invoice Price of the Company's Investment of Bengal Raw Silk, 1813-14 to 1829-30, (Commons' Report, October 1831, Appx. p. 658.)

A Statement of the Number and Valuation of Silk Filatures or Factories of the East India Company in Bengal, at the last Valuation; distinguishing the Name of each, together with the Value of the same - - - - - - (Commons' Report, October 1831, Appx. p. 659.)

Account of the Remittances in Merchandize from India made in each Year from 1814-15 to 1829-30, with their Invoice Value, and the Charges incurred upon them, and the Sums they have actually realized at the Company's Sales - - - - - - - (Lords' Paper, 1832, No. 37.)

An Account of the Quantity of Indigo purchased by the East India Company in Bengal in each Year from 1814-15 to 1829-30, with its Cost Price in Rupees; specifying the Rate per Factory Maund, together with the several Charges thereon, and converting the Gross Amount into Sterling at the Mercantile Rates of Exchange at which Bills were drawn from Calcutta on London in each Year; also an Account of the Sale Proceeds of Indigo in London, deducting all Charges, with a Statement of the Net Profit or Loss, and the Rate per Rupee realized in Sterling in each Year as a Remittance to England - - (Commons' Report, October 1831, Appx. p. 655.)

Statement of the Quantity and Cost in London of White List Cloth (Red) Exported to India in 1813-14, and to be Exported in 1828-29 by the East India Company, (Commons' Paper, 1829, No. 285.)

Statement of the Prices of British Calicoes, &c. in October 1813 and 1828, (Commons' Paper, 1829, No. 285.)

An Account of the Trade between the Eastern Islands and India, from 1814-15 to 1826-27, (Commons' Paper, 1829, No. 285.)

An Account of the Trade between the Eastern Islands and India, 1827–28 and 1828–29,
(Lords' Paper, 1831, No. 38; and Commons' Paper, 1831, No. 211.)

Ditto - - - - - ditto, 1829–30 and 1830–31 - - - (Lords' Paper, 1832, No. 37.)

An Account of the Quantity of Registered Tonnage employed by the East India Company in their Trade to our Indian Possessions, from 1809–10 to 1827–28 - (Commons' Paper, 1829, No. 285.)

Ditto - - - - - ditto, 1828–29 to 1830–31 - - - (Lords' Paper, 1832, No. 87.)

Accounts of the Quantity and Value of Cargoes Exported by American Ships from British India, 1815–16 to 1826–27 - - - - - - - - (Commons' Paper, 1829, No. 285.)

Ditto - - - - - ditto, 1827–28 and 1828–29,
(Lords' Paper, 1831, No. 46; Commons' Minutes of Evidence, 1830–31, p. 192.)

An Account of the Quantity of American Tonnage which has cleared out from the different Ports of British India, from 1815–16 to 1826–27 - - - (Commons' Paper, 1829, No. 285.)

Ditto - - - - - ditto, 1827–28 and 1828–29,
(Lords' Paper, 1831, No. 46; and Commons' Minutes of Evidence, 1830–31, p. 195.)

An Account of the American Trade to the British East Indies, 1826 and 1827; (Enclosure in Letter from Mr. Lack, dated 12 December 1828) - - - (Commons' Paper, 1829, No. 285.)

Selections from Copies of Communications respecting the Coal Mines of India received at the India House from the different Presidencies - - (Commons' Report, October 1831, Appx. p. 776.)

Copies or Extracts of all Despatches sent to India by the Court of Directors since the passing of the Act 53 Geo. 3, c. 155, as to the Interference of the Agents of the Company with Private Traders in respect of any Article of which both are Purchasers,
(Commons' Report, October 1831, Appx. p. 652.)

Copies or Extracts of all Despatches sent to India by the Court of Directors since the passing of the Act 53 Geo. 3, c. 155, relating to the Reduction of the Customs and Inland Duties in India, and the Proceedings had thereupon - - (Commons' Report, October 1831, Appx. p. 621.)

Copies of Correspondence, dated in 1828 and 1829, relating to the Cultivation of Cotton and Tobacco in the East Indies, (Lords' Report, 1830, Appx. p. 733, &c.; Lords' Paper, 1830, No. 57; and Commons' Report, China Trade, 1830, Appx. p. 120 to 133.)

Correspondence and Papers relating to the Character and Qualities of Cotton Wool,
(Commons' Minutes of Evidence, 1830–31, p. 209, &c.)

Extract Letters in the Revenue Department, dated in 1824 and 1826, and Copy Minute of Mr. Trower, and Resolution of Government of Bengal, respecting the Cultivation of Coffee in India,
(Lords' Report, 1830, Appx. p. 729, &c.; and Lords' Paper, 1830, No. 56.)

III.—TRADE OF CHINA, EXCLUSIVELY—THE HEAD OF "TEA TRADE," EXCEPTED.

An Account of the Annual Value of the Trade between the Subjects of Great Britain and China, 1814–15 to 1827–28 - - - - - - - - (Commons' Paper, 1829, No. 285.)

Ditto - - - - - ditto, 1827–28 to 1829–30,
(Lords' Paper, 1831, No. 38; and Commons' Paper, 1831, No. 211.)

Ditto - - - - - ditto, 1830–31 - - - - - - (Lords' Paper, 1832, No. 37.)

Accounts of all Imports and Exports between Great Britain and China, from 1811 to 1828, specifying the Quantity and Value of the principal Articles; and distinguishing the Trade of the East India Company from the Privilege Trade,
(Lords' Report, 1830, Appx. p. 644; and Lords' Paper, 1830, No. 144.)

Ditto - - - - - ditto, 1829 - - - - - - - (Lords' Paper, 1831, No. 38.)

Ditto - - - - - ditto, 1830–31 - - - - - - (Lords' Paper, 1832, No. 37.)

A Return of the Trade with China carried on by the East India Company, and by Private Ships under the British Flag, for the Fifteen Years ending with 1827–28; distinguishing the principal Articles, and the Tonnage employed - - - - - (Lords' Report, 1830, Appx. p. 674.)

Ditto - - - - - ditto, 1828–29 to 1830–31 - - ditto,
(Lords' Paper, 1831, No. 36; Ditto, 1832, No. 55.)

A Return of the Value of the Foreign Export and Import Trade of the Port of Canton, from 1813–14 to 1830–31; distinguishing the Trade carried on by each of the different Nations from that under the British Flag; and also the Trade carried on by the Company from that carried on by Private India Ships, with the Tonnage employed by each Nation, in each Year for the same period,
(Lords' Papers, No. 124, of 1830, No. 36, of 1831, and 55, of 1832, and also Report of 1830, Appx. p. 674 and 720; and Commons' Report, October 1831, Appx. p. 661.)

An Account of the Quantity and Value of all Manufactures, exclusive of Woollens, Exported by the East India Company and their Officers to China, in the Nineteen Years ending 30 April 1829,
(Commons' Paper, 1829, No. 285.)

Ditto - - - - - ditto, in 1829–30,
(Lords' Paper, 1831, No. 38; and Commons' Paper, 1831, No. 168.)

Ditto - - - - - ditto, 1830–31 - - - - - - (Lords' Paper, 1832, No. 37.)

An Account of the Invoice Value of the East India Company's Trade between China and England, from 1814–15 to 1827–28 - - - - - - - (Commons' Paper, 1829, No. 285.)

Ditto - - - - - ditto, 1828–29 and 1829–30,
(Lords' Paper, 1831, No. 38; and Commons' Paper, 1831, No. 168.)

Ditto - - - - - ditto, 1830–31 - - - - - - (Lords' Paper, 1832, No. 37.)

An Account of the Quantity of British Manufactures annually Imported by the East India Company into the Port of Canton, from 1809–10 to 1827–28; specifying particularly the quantities of Wollens and Cottons imported - - - - - - (Commons' Paper, 1829, No. 285.)

An Account of the Quantity of British Manufactures annually Imported by the East India Company into the Port of Canton, 1828–29 and 1829–30; specifying particularly the quantities of Woollens and Cottons imported - (Lords' Paper, 1831, No. 38; and Commons' Paper, 1831, No. 168.)

Ditto - - - - - - ditto, 1830–31 - - - - - - (Lords' Paper, 1832, No. 37.)

Statement of the Quantity and Cost in London of Woollens Exported to China in 1813–14, and to be Exported in 1828–29 - - - - - - - (Commons' Paper, 1829, No. 285.)

An Account of the Quantity of Woollens Exported by the East India Company to China, from 1810 to 1829 - - - - - - - - - - (Commons' Paper, 1829, No. 285.)

Ditto - - - - - ditto, 1829–30, (Lords' Paper, 1831, No. 38; and Commons' Paper, 1831, No. 168.)

Ditto - - - - - - ditto, 1830–31 - - - - - - (Lords' Paper, 1832, No. 37.)

An Account of Goods Exported by the Court of Directors from England to Canton, from 1822–23 to 1828–29, and a Statement of the Gain or Loss on the Sales of the Company's Exports in each Year - - - (Lords' Report, 1830, Appx. p. 660; and Lords' Paper, 1830, No. 141.)

Ditto - - - - - - ditto, 1829–30 - - - - - - (Lords' Paper, 1831, No. 38.)

Ditto - - - - - - ditto, 1830–31 - - - - - - (Lords' Paper, 1832, No. 37.)

An Account of Long Ells, Broad Cloth and Camlets, demanded from and Exported to China, from 1811–12 to 1829–30 - - - - - - - - - - - (Lords' Paper, 1830, No. 98.)

An Account of Lead and Tin, ditto - ditto, from 1811–12 to 1829–30, (Lords' Paper, 1830, No 98.)

An Account of Sundry Articles of British Manufacture and Produce which have been Exported to China upon Experiment, not having been demanded by Indent, from 1811 to 1829, (Lords' Paper, 1830, No. 98.)

An Account showing the Amount of the Cargoes (and of what consisting) consigned from the Factory at Canton to England, likewise the Amount of all Payments for which England is debited, from 1822–23 to 1828–29, (Lords' Paper, 1830, No. 139; and Lords' Report, 1830, Appx. p. 638.)

Ditto - - - - - - ditto, 1829–30 - - - - - - (Lords' Paper, 1831, No. 38.)

Ditto - - - - - - ditto, 1830–31 - - - - - - (Lords' Paper, 1832, No. 37.)

An Account of the Prime Cost and Quantity of Raw Silk Exported from Canton by the East India Company, from 1809–10 to 1827–28 - - - - - (Commons' Papers, 1829, No. 285.)

Ditto - - - - - - ditto, 1828–29 and 1829–30, (Lords' Paper, 1831, No. 38; and Commons' Paper, 1831, No. 168.)

Ditto - - - - - - ditto, 1830–31 - - - - - - (Lords' Paper, 1832, No. 37.)

An Account of the Registered Tonnage employed by the East India Company in their Trade to China, from 1809–10 to 1827–28 - - - - - - (Commons' Paper, 1829, No. 285.)

Ditto - - - - - - ditto, 1828–29 to 1830–31 - - - - (Lords' Paper, 1832, No. 87.)

An Account of the Quantity of Registered Tonnage belonging to the East India Company clearing out annually from Canton for England, 1810 to 1828 - - (Commons' Paper, 1829, No 285.)

Ditto - - - - - - ditto, 1829 to 1831 - - - - - (Lords' Paper, 1832, No. 87.)

An Account of all Sums paid for Freight, Demorage, &c. on Ships employed by the East India Company in the China Trade, from 1822 to 1828, (Lords' Report, 1830, Appx. p. 671; and Lords' Paper, 1830, No. 67.)

Ditto - - - - - - ditto, 1829 and 1830 - - - - - (Lords' Paper, 1832, No. 87.)

An Account of the Rate of Freight per Ton paid by the East India Company from China on the Average of the whole Tonnage, from 1824 to 1829, (Lords' Report, 1830, Appx p. 671; Lords' Paper, 1830, No. 43; and Commons' Report, China Trade, 1830, Appx. p. 92.)

Ditto - - - - - - ditto, from 1824 to 1830 - - - - - (Lords' Paper, 1832, No. 87.)

Ditto, which will probably be paid on ditto, of the Years 1830 to 1834, (Commons' Report, China Trade, 1830, Appx. p. 92.)

An Account of the Charges imposed by the Chinese Government on Ships in the Company's Service entering the Port of Canton, from 1814–15 to 1827–28 - (Commons' Paper, 1829, No. 285.)

An Account of the Charges incurred by the East India Company on their Shipping at Canton, including the Measurement of Ships, &c. from 1822–23 to 1828–29, (Lords' Report, 1830, Appx. p 671; and Lords' Paper, 1830, No. 81.)

Ditto - - - - - - ditto, 1829–30 and 1830–31 - - - (Lords' Paper 1832, No. 87.)

Statement of the Manner in which the Freight and Charges on Ships proceeding to China *viâ* Bengal, Madras and Bombay are apportioned on the Outward and Homeward Voyages, (Commons' Report, China Trade, 1830, Appx. p. 91.)

An Account of the Losses sustained by the East India Company in the China Trade, from 1822–23 to 1828–29, by Perils of the Sea, &c., (Lords' Report, 1830, Appx. p 672; and Lords' Paper, 1830, No. 142.)

Ditto - - - - - - ditto, 1829–30 - - - - - - (Lords' Paper, 1831, No. 38.)

Ditto - - - - - - ditto, 1830–31 - - - - - - (Lords' Paper, 1832, No. 37.)

A Statement of the Company's Establishment of Supracargoes, &c. at Canton, specifying the Rank of each, their respective Salaries, and all other Charges of the Establishment; likewise the Commission paid to each on the European or China Sales of Goods, from 1822–23 to 1828–29, (Lords' Report, 1830, Appx. p. 662 Commons' Report, China Trade, 1830, Appx. p. 102.)

Ditto - - - - - - ditto, 1823–24 to 1828–29 - - - - (Lords' Paper, 1830, No. 45.)

Ditto - - - - - - ditto, 1829–30, (Lords' Paper, 1831, No. 38 (Statements 41 and 45); and Commons' Minutes of Evidence, 1830–31, p. 185.)

Ditto - - - - - - ditto, 1830–31, (Lords' Paper, 1832, No. 37 (Statements, Nos 41 and 45)

An Account showing all other Charges, as well in China as in England, incurred by the East India Company in their Trade with China, including Freight, and stating the actual Amount in each Year, from 1823-24 to 1828-29,
(Lords' Report, 1830, Appx. p. 669; and Commons' Report, China Trade, 1830, Appx. p. 104.)

Ditto - - - - - ditto, 1829-30,
(Lords' Paper, 1831, No. 38; and Commons' Minutes of Evidence, 1830-31, p. 184.)

Ditto - - - - - ditto, 1830-31 - - - - - - (Lords' Paper, 1832, No. 37.)

An Account of the actual Cost of all the Company's Buildings in China up to the latest Date; also a Statement of the Sums expended in Repairs, Rent, Taxes or otherwise, from 1822-23 to 1828-29 - - - - - - - - - - - (Lords' Paper, 1830, No. 143.)

Ditto - - - - - ditto, 1829-30 - - - - - - (Lords' Paper, 1831, No. 38.)

Ditto - - - - - ditto, 1830-31 - - - - - - (Lords' Paper, 1832, No. 37.)

An Account of the Value of Imports into and Exports from Canton by the Americans, from 1814-15 to 1826-27 - - - - - - - - - - - (Commons' Paper, 1829, No. 285.)

Ditto - - - - - ditto, 1827-28 and 1829-30,
(Lords' Paper, 1831, No. 38, and Commons' Paper, 1831, No. 211.)

Ditto - - - - - ditto, 1829-30 - - - - - - (Lords' Paper, 1832, No. 37.)

An Account of the Trade from the United States to China in 1826 and 1827,
(Commons' Paper, 1829, No. 285.)

An Account of the Exports from Canton by the Americans, intended for American Consumption, from 1815-16 to 1826-27 - - - - - - - (Commons' Paper, 1829, No. 285.)

Ditto - - - - - ditto, 1827-28 and 1828-29.
(Lords' Paper, 1831, No. 38; and Commons' Paper, 1831, No. 211.)

Ditto - - - - - ditto, 1829-30 - - - - - - (Lords' Paper, 1832, No. 37.)

An Account of the Exports from Canton by the Americans, intended for European Consumption, from 1815-16 to 1826-27 - - - - - - - (Commons' Paper, 1829, No. 285.)

Ditto - - - - - ditto, 1827-28 and 1828-29,
(Lords' Paper, 1831, No. 38; and Commons' Paper, 1831, No. 211.)

Ditto - - - - - ditto, 1829-30 - - - - - - (Lords' Paper, 1832, No. 37.)

Statement of the Number of Furs imported into China by the Americans, from 1804-5 to 1826-27,
(Commons' Paper, 1829, No. 285.)

Ditto - - - - - ditto, 1827-28 and 1828-29,
(Lords' Paper, 1831, No. 38; and Commons' Paper, 1831, No. 211.)

Ditto - - - - - ditto, 1829-30 - - - - - - (Lords' Paper, 1832, No. 37.)

Quantities and Value of British Manufactures Imported into China by the Americans from 1824-25 to 1826-27; and also the Amount Imported by the East India Company and their Officers in the same Years - - - - - - - - - - (Commons' Paper, 1829, No. 285.)

Ditto - - - - - ditto, 1827-28 and 1828-29,
(Lords' Paper, 1831, No. 38; and Commons' Paper, 1831, No. 168.)

Ditto - - - - - ditto, 1829-30 - - - - - - (Lords' Paper, 1832, No. 37.)

A Return of the Foreign Trade with China carried on by the Americans; distinguishing the principal Articles of Export and Import; also the Tonnage employed, from 1813-14 to 1827-28,
(Lords' Paper, 1830, No. 124; and Lords' Report, 1830, Appx. p. 722.)

Ditto - - - - - ditto, 1828-29 - - - - - - (Lords' Paper, 1831, No. 36.)

Ditto - - - - - ditto, 1829-30 - - - - - - (Lords' Paper, 1832, No. 55.)

An Account showing the Amount of all Bills of Exchange drawn upon the Court of Directors by the Supracargoes at Canton from 1822-23 to 1828-29, in Tales, converted into Sterling Money at the Rate of 6 *s.* 8 *d.* per Tale, contrasted with the Amount of the Payment of the said Bills actually made in Sterling Money,
(Lords' Report, 1830, Appx. p. 673; and Lords' Paper, 1830, No. 140.)

Ditto - - - - - ditto, 1829-30, ditto - - - - (Lords' Paper, 1831, No. 38.)

Ditto - - - - - ditto, 1830-31, ditto - - - - (Lords' Paper, 1832, No. 37.)

A Return of the Rates of Exchange and Sights at which the Select Committee at Canton have drawn Bills on the Court of Directors in England; distinguishing the Rate at which the Canton Treasury was opened generally from the Rates at which the Commanders and Officers of the Company's Ships were supplied with Bills, conformably to the Charter-party Agreements, from 1814-15 to 1828-29, with the Amount of the Bills in each Year,
(Commons' Report, China Trade, 1830, Appx. p. 94.)

Ditto - - - - - ditto, 1829-30 - - (Commons' Minutes of Evidence, 1830-31, p. 208.)

A Return of the Rates of Exchange and Sights at which the Select Committee at Canton have drawn Bills on the several Presidencies in India, and the Amount in each Year from 1814-15 to 1828-29,
(Commons' Report, China Trade, 1830, Appx. p. 96.)

Ditto - - - - - ditto, 1829-30 - - (Commons' Minutes of Evidence, 1830-31, p. 207.)

An Account showing the Amount of all Supplies from England to the Factory at Canton, from 1822-23 to 1828-29 - (Lords' Paper, 1830, No. 139; and Lords' Report, 1830, Appx. p. 637.)

Ditto - - - - - ditto, 1829-30 - - - - - - (Lords' Paper, 1831, No. 28.)

Ditto - - - - - ditto, 1830-31 - - - - - - (Lords' Paper, 1832, No. 37.)

IV.—TEA TRADE, &c.

An Account of the Prime Cost and Quantity of Tea Exported from Canton by the East India Company, from 1809-10 to 1827-28 - - - - - - (Commons' Paper, 1829, No. 285.)

Ditto - - - - - - *ditto*, 1828-29 and 1829-30,
(Lords' Paper, 1831, No. 38; and Commons' Paper, 1831, No. 168.)

Ditto - - - - - - ditto, 1830-31 - - - - - - (Lords' Paper, 1832, No. 37.)

An Account of the Quantity of Tea Exported by the East India Company from Canton; specifying the several kinds of Tea, and the average Prime Cost per Pound, from 1822-23 to 1828-29,
(Lords' Report, 1830, Appx. p. 680; Lords' Paper, 1830, No. 44; and Commons' Report, China Trade, 1830, Appx. p. 20.)

Ditto - - - - - - ditto, 1829-30,
(Lords' Paper, 1831, No. 38; and Commons' Minutes of Evidence, 1830-31, p. 204.)

Ditto - - - - - - ditto, 1830-31 - - - - - (Lords' Paper, 1832, No. 37.)

An Account of the Quantity and Sale Amount of Teas sold by the East India Company, from 1810-11 to 1828-29 - - - - - - - - (Commons' Paper, 1829, No. 285.)

Ditto - - - - - - ditto, 1828-29 and 1829-30,
(Lords' Paper, 1831, No. 38; and Commons' Paper, 1831, No. 168.)

Ditto - - - - - - ditto, 1830-31 - - - - - - (Lords' Paper, 1832, No. 37.)

A Return of the Quantities and Prices of the several Sorts of Tea sold by the East India Company, from 1814-15 to 1828-29 - - - - - - - - (Papers of February 1830.)

Ditto - - - - - - ditto, 1829-30,
(Lords' Paper, 1831, No. 38; and Commons' Paper, 1831, No. 168.)

Ditto - - - - - - ditto, 1830-31 - - - - - - (Lords' Paper, 1832, No. 37.)

A Statement showing the Average Sale Price per Pound of all Teas sold by the East India Company, from 1814-15 to 1828-29 - - - - - - - - (Papers of February 1830.)

Ditto - - - - - - ditto, 1829-30,
(Lords' Paper, 1831, No. 38; and Commons' Paper, 1831, No. 168.)

Ditto - - - - - - ditto, 1824 to 1830 - (Commons' Report, October 1831, Appx. p. 660.)

Ditto - - - - - - ditto, 1830-31 - - - - - - (Lords' Paper, 1832, No. 37.)

An Account of the Quantity of Tea put up to Sale in the Years 1826 to 1828, the Quantity sold, and the Quantity refused by the Buyers, (including the private Trade of the Commanders and Officers) - - - - - - - - - (Commons' Paper, 1829, No. 285.)

Ditto - - - - - - ditto, 1829 and 1830, ditto,
(Lords' Paper, 1831, No. 38; and Commons' Paper, 1831, No. 168.)

Ditto - - - - - - ditto, 1831 - - ditto - - - (Lords' Paper, 1832, No. 37.)

Quantity and Value of Tea unsold in each Year from 1815 to 1829,
(Commons' Report, China Trade, 1830, Appx. p. 86.)

Ditto - - - - - - ditto, 1st May 1830 - (Commons' Minutes of Evidence, 1830-31, p. 182.)

Ditto - - - - - - ditto, 14th June 1830, (Commons' Report, China Trade, 1830, Appx. p. 90.)

An Account of the several Sales of the East India Company from 1822-23 to 1829-30; specifying the Quantity of each kind of Tea sold, the average Price at which each kind was put up, and at which each kind was sold at each Sale,
(Lords' Report, 1830, Appx. p. 682; Lords' Paper, 1830, No. 42; and Commons' Report China Trade, 1830, Appx. p. 6.)

Ditto - - - - - - ditto, 1830,
(Lords' Paper, 1831, No. 38; and Commons' Minutes of Evidence, 1830-31, p. 205.)

Ditto - - - - - - ditto, 1831 - - - - - - - (Lords' Paper, 1832, No. 37.)

A Return of the Average Time the whole Quantity of Tea sold at each Quarterly Sale had been in the Company's Warehouse prior to such Tea being put up to Sale, for the Years 1827 to 1829,
(Commons' Report, China Trade, 1830, Appx. p. 23.)

Ditto - - - - - - ditto, 1830 - - (Commons' Minutes of Evidence, 1830-31, p. 199.)

Statements of the Probable Freight and Demorage per Pound on Teas to be imported in the Years 1830 to 1834 - - - - - (Commons' Report, China Trade, 1830, Appx. p. 88.)

Statement of the actual Expenditure of the East India Company in their Tea Trade, from Wastage and Allowance, from 1814-15 to 1828-29 - (Commons' Report, China Trade, 1830, Appx. p. 88.)

Ditto - - - - - - ditto, 1829-30 - - (Commons' Minutes of Evidence, 1830-31, p. 181.)

Account of the Profit and Loss on the East India Company's Tea Trade with China, for 1828-29; stating the Prime Cost, how calculated, the Freight and Demorage, the Charges incurred in Landing, &c. &c the Interest and Insurance as calculated to make the Upset Price; the Supracargoes' Commission, and all other Charges incurred either in England or China,
(Commons' Report, China Trade, 1830, Appx. p. 26.)

Ditto - - - - - - ditto, 1829-30 - - (Commons' Minutes of Evidence, 1830, p. 200.)

Total Amount of Tea Duty collected by the East India Company, and paid over to His Majesty's Government, from 1814-15 to 1829-30 - (Commons' Report, China Trade, 1830, Appx. p. 84.)

A Return of the Establishment of the Excise for collecting the Revenue on the Imports of Tea in London, stating in Detail the several Branches, and their Expense in 1829,
(Commons' Report, China Trade, 1830, Appx. p. 90.)

Return to an Order for a Copy of the Accounts and Estimates presented by the East India Company to the Treasury for the last Five Years, specifying the Orders of Importation, Price of Sale, &c., of Tea - - - - - - - (Commons' Report, China Trade, 1830, Appx. p. 23.)

An Account of the Quantity and Value of Teas sold by the East India Company at the Cape of Good Hope, from 1813-14 to 1827-28; also showing the Rate of Colonial Duty payable thereon, (Commons' Paper, 1829, No. 285.)

Ditto - - - - - ditto, 1828-29 and 1829-30, ditto, (Lords' Paper, 1831, No. 38; and Commons' Paper, 1831, No. 168.)

Ditto - - - - - ditto, 1830-31 - - - - - - (Lords' Paper, 1832, No. 37.)

Instructions to the Agent at the Cape relative to the putting-up Price of Teas, (Commons' Report, China Trade, 1830, Appx. p. 24.)

An Account of the Quantity and Value of Teas sold by the East India Company at Quebec and Montreal, 1825-26 to 1827-28, with the Rate of Colonial Duty payable thereon, (Commons' Paper, 1829, No. 285.)

Ditto - - - - - ditto, 1828-29 and 1829-30, ditto, (Lords' Paper, 1831, No. 38; and Commons' Paper, 1831, No. 168.)

Ditto - - - - - ditto, 1830-31 - - - - - - (Lords' Paper, 1832, No. 37.)

An Account of the Quantity and Value of Teas sold by the East India Company at Halifax, in the Years 1826-27 and 1827-28, with the Rate of Colonial Duty payable thereupon, (Commons' Paper, 1829, No. 285.)

Ditto - - - - - ditto, 1828-29 and 1829-30, ditto, (Lords' Paper, 1831, No. 38; and Commons' Paper, 1831, No. 168.)

Ditto - - - - - ditto, 1830-31 - - - - - - (Lords' Paper, 1832, No. 37.)

An Account of the Quantity of Tea Exported from Great Britain to Foreign Europe, to British Colonies and Possessions, and to all other Parts, from 1814 to 1829, (Papers of February 1830.)

Ditto - - - - - ditto, in the Year ending 5 January 1830, (Lords' Paper, 1831, No. 45; and Commons' Paper, 1831, No. 217.)

Ditto - - - - - ditto - - ditto - - 5 January 1831 - (Lords' Paper, 1832, No. 32.)

Copy Correspondence, &c. between the Board of Control and the Court of Directors, in 1824, regarding a Memorial presented to the Lords of the Treasury from certain Tea Dealers of the City of Edinburgh - - - - (Commons' Report, China Trade, 1830, Appx. p. 59.)

Copy of Edicts of the Chinese Government against the Exportation of Tea from any Port or Ports of China - - - - - - - (Commons' Report, China Trade, 1830, Appx. p. 22.)

Memorial from the Bombay Merchants as to the Suspension of the Intercourse with China, May 1815 - - - - - - - (Commons' Report, China Trade, 1830, Appx. p. 134.)

Copies of Correspondence and Papers, dated 1828 and 1829, relative to the Interruption of the East India Company's Trade at Canton, (Commons' Report, China Trade, 1830, Appx. p. 143 to 170.)

Ditto - - - - - ditto, relative to the Suspension of ditto, 1829-30, (Commons' Report, October 1831, Appx. p. 594 to 620.)

Copies of Papers relating to the alleged Breach of the Laws of China, (Commons' Report, October 1831, Appx. 2, p. 1 to 30.)

Ditto - - - - - ditto, relating to the Death of Mr. Mackenzie at Canton, (Commons' Report, October 1831, Appx. 2, p. 31 to 46.)

Ditto - - - - - ditto, relating to an Armed Force for the Protection of the Company's Factory at Canton - - - - - - (Commons' Report, October 1831, Appx. 2, p. 47 and 48.)

Ditto - - - - - ditto, relating to Orders for Ships moving down the River to return the Fire of the Forts, &c. of the Chinese - - (Commons' Report, October 1831, Appx. 2, p. 49.)

Ditto - - - - - ditto, relating to the Redress of Grievances, or the Acquisition or Assertion of Privileges - - - - (Commons' Report, October 1831, Appx. 2, p. 50 to 138.)

Ditto - - - - - ditto, relating to the Aggression committed by the Chinese Authorities on the Factory at Canton - - - - - - - - (Lords' Paper, 1832, No. 22.)

Proclamation of the Chinese Government concerning the Trade carried on by Shopmen, dated 14 July 1828 - - - - - - - - - - - (Lords' Paper, 1830, No. 102.)

A List of Hong Merchants, stating the particular Privileges and Powers with which they are invested in respect to the Canton Trade - - - - (Lords' Paper, 1830, No. 102.)

Rates of Duty payable upon Teas imported into New York - (Commons' Paper, 1829, No. 285.)

Ditto - - - - - ditto - (Lords' Paper, 1831, No. 38; and Commons' Paper, 1831, No. 168.)

Ditto - - - - - ditto - - - - - - - - (Lords' Paper, 1832, No. 37.)

Rates of Duty on Teas as imposed by the American Tariff of 1824; (Enclosure in Letter from Mr. Lack, dated 12 December 1828) - - - - (Commons' Paper, 1829, No. 285.)

An Account of the Quantity of Tea Imported into, and Exported from, the United States in 1826 and 1827; (Enclosure in ditto) - - - - - - (Commons' Paper, 1829, No. 285.)

Copies of Letters and Statements received from His Majesty's Consuls Abroad relative to the Duties on, and the Price and Consumption of, Tea in Foreign Countries, (Commons' Paper, 1829, No. 285; Lords' Report, 1830, Appx. p. 698, &c.; Commons' Report on China Trade, 1830, Appx. p. 31, &c.; and Papers of February 1830.)

Copies of Correspondence and Papers relating to the Samples of Teas procured from Foreign Countries by His Majesty's Consuls, (Lords' Evidence, Appx. p. 697, &c.; Commons' Report, China Trade, 1830, Appx. p. 30, &c.)

Commercial.

Appendix, No. 1.

DIGEST OF EVIDENCE given before the LORDS' COMMITTEE, 1830, on COMMERCIAL Subjects.

Indigo - - - - - - - p. 453
Cotton - - - - - - - p. 454
Silk - - - - - - - p. 455
Sugar - - - - - - - p. 456
Tobacco - - - - - - p. 456
Coffee, &c. - - - - - - p. 457
Cardamums - - - - - - p. 457
Canals and Roads - - - - p. 457
China Trade - - - - - p. 457

Indigo.

THE cultivation of indigo has been very beneficial to the interests of the inhabitants of the Robertson, 104.
district of Tirhoot. It is impossible to look at the district without being struck with its high
state of cultivation and the quantity of forest land which has been brought under the plough.
This improved cultivation is the effect of the funds received from the indigo planters, who
have raised indigo on the ground which had been previously given up to corn: it has certainly
contributed to the wealth of the country. The condition of the ryots who labour for European Ramsay, 231.
indigo planters, is worse than that of other ryots. There is no difference observable between
them. The indigo cultivators are rather better off. There is not in the districts where indigo Davidson, 251. 257.
is grown an increased consumption of British goods. The situation of the ryots has become Ramsay, 232.
worse since the great competition took place. The cultivation of indigo has considerably
benefited the country; the zemindars are becoming wealthy, and the ryots are improved in Rickards, 335, 336.
condition, and possess more comforts than where that cultivation does not exist. The general
conduct of indigo planters is very good. The improvement in the condition of the ryot Harris, 308.
depends much on the conduct of the planter: the latter is seldom guilty of oppression, as it
is very contrary to his interest; though instances no doubt have occurred. Europeans have Hodgson, 246.
not been oppressive superiors. Ryots under Europeans are more favourably situated than Harris, 301.
others. The villages increase much in value. The natives are in a better condition where D° 303. 308.
indigo is cultivated, and their land is better tilled. The possession of lands legally would D° 304.
enable the planter to do more than he did indirectly, and by the indirect holding they were
much improved. Before the indigo planters had permission to hold lands in their own names, Ramsay, 230.
they obtained them by farming the different zemindaries in the names of their servants,
whence arose various oppressions of the planters towards the natives: they compelled them
to sow a larger portion of land with indigo than they would otherwise have been inclined to
do, and they took their best lands. Large farms were frequently taken in the names of Harris, 302.
servants, at great risk of loss. A lease from a zemindar places a planter in the shoes of the D° 305.
zemindar; the planter pays rent to the zemindar, and receives rent from the ryots. The & Davidson, 255.
advantage of the lease is to keep other Europeans off, and to induce the ryot, through good Dunlop, 323.
will, to cultivate more land with indigo. The lease gives no power of directing the cultivation, & Davidson, 255. 306.
but there is no difficulty in inducing the ryots to cultivate indigo. There is a great disposition Harris, 306.
on the part of the ryots to engage in it. It is reported that ryots have been forced to cultivate & Davidson, 251. 259.
indigo, but it is not a general practice. The ryot has by law a power to cultivate his land D° 260.
as he pleases. The ryot has generally a right to cultivate the land as he likes, and the Ramsay, 231.
planter interferes with that right. The zemindars would seldom give a lease for more than Harris, 308.
three years. A lease for 21 years would be sufficient to enable the European speculator to
derive the full benefit of the employment of his capital. Greater interest in the land than D° 302.
is gained by making advances to the ryots, is often wanted. The power of holding lands is Davidson, 253.
very essential to the cultivation of indigo. Indirectly, the defective administration of justice
has an effect upon the production, as has also the want of free permission to Europeans to
settle and colonize. If Europeans generally were enabled to hold leases, the production Harris, 306.
of indigo would not be much increased, as almost all the lands fit for it are now in cultivation.
It is not essential to the interests of the manufacturer that he should raise the articles which Davidson, 254.
he manufactures; if he could do it through the ryots, it would be unnecessary for him to
raise the article, but often he cannot. A very small portion of the indigo grounds are D° 260.

cultivated by Europeans on lease; the greater parts by ryots contracting to furnish the
produce; the most profitable cultivation is through the ryots. The permission to hold land
Davidson, 252. would be an advantage, but the extension of the cultivation must depend on the price;
Ramsay, 230. a long term of years would not be so good as a perpetuity. In almost all cases the planters
Davidson, 251. make advances to the cultivators, who agree to deliver so much weed at certain prices; the
Harris, 304. advance was two rupees a bega for cultivation, and one for seed and weeding. The better
Davidson, 251. the ground is dressed, the better is the produce of the indigo: it requires good culture, but
D° 258. no particular skill. The crop is very uncertain; the native is put to great expense in culti-
Ramsay, 231. vating it, and it often yields nothing; then the planter who has made the advances may be
very oppressive. The ryot has no other remedy against oppression than an appeal to the
courts, where he has very little chance of having his appeal heard. Oppression is principally
exercised in the lower parts of Bengal, where a number of low Europeans and Half-castes
Davidson, 260. are settled. The advances made to the ryots induce them to cultivate indigo. They are
& Ramsay, 230. frequently lost. Europeans have a difficulty in enforcing their agreements; they can only
Davidson, 259. do it by applying to the courts. The ryots frequently make agreements with more than one
Ramsay, 230. planter, which leads to great violence and oppression; in cutting the weed, to which both
D° 234. parties conceive themselves entitled, dreadful affrays occur. The disputes are often occa-
sioned by questions respecting boundaries, as the rivers throw up lands which two parties
claim, and they enlist Europeans on their side by selling the disputed lands to them. Very
Harris, 302. few difficulties were experienced with the ryots; in general they acted as conscientiously as
most people in their situation would do; as farmers in England would. There have been
D° 305. a few instances of their letting lands to more than one person. Mr. Harris had no occasion
Davidson, 254. to have recourse to a court of justice against either zemindars or ryots. It would not be
practicable to carry on the cultivation of indigo under the present disabilities, if any other
D° 256. country were discovered producing it with greater natural advantages. The greater price of
indigo in India, as compared with that obtained in England, has arisen from the necessity
of making remittances, and from the competition of the East India Company. These have
D° 253. produced an over-supply in Europe, which depresses the market. Europeans have been
D° 258. most successful in indigo; the quality and quantity have been much improved; that is, the
Crawfurd, 350. manufacture has been improved, not the weed itself. The cultivation of indigo has improved,
which is attributable to a free application of European skill and capital, and to that only.
Hodgson, 245. The introduction of indigo at Tinnivelly was a successful speculation. The manufacture of
Ramsay, 230, 231. indigo has greatly improved within the last 20 years. It is not so profitable a speculation
Baber, 220. as when indigo was cheaper, owing to the great competition. Europeans engaged in the
Dunlop, 324. cultivation of indigo have not found the speculation answer their expectations. Upon the
Harris, 301. whole it has been a profitable speculation to those engaged in it. Indigo was an advan-
Robertson, 105. tageous employment of capital and land; in its manufacture expensive establishments are
Harris, 306. required, but not much machinery. The buildings form but a small part of the outlay;
the principal expense is in the advances and the labour, the advances being from one third
Ramsay, 232. to one half of the whole. Some natives have considerable factories, but the indigo is not
Dunlop, 323. so good as that manufactured by Europeans. The zemindars do not engage in the manu-
facture so much as Europeans do, but many do engage: they employ both European and
D° 325. Native assistants. The manufacture by them is increasing. They manufacture the article
in the same way as Europeans, but not with so much attention, though with more than they
Dunlop, 324. formerly did. The Natives pay more regard to cotton than to indigo. Many indigo planters
Harris, 302. employ European assistants. "I had a great dislike to employing them," for the natives
were always fully sufficient, and always trustworthy, and the more confidence there was
Dunlop, 324. placed in them the more deserving they were of it. The Native labourers must be strictly
looked after and kept to their work. They do not get through so much work as American
Davidson, 258. slaves. There are from 500 to 1,000 Europeans engaged as indigo manufacturers. Those
Ramsay, 233. who take lands for the cultivation of indigo generally reside on them. In some cases the
& Davidson, 251. 255. agents in Calcutta have shares in the factories, but not in all. The factories are generally
Chaplin, 186. Dunlop, 323, 324, established by capital not brought from England, but borrowed in Calcutta, at a high rate
Harris, 304, 305. of interest, and belonging to natives and to the agency houses, and some part of it being the
Davidson, 256. savings of the Company's servants. The agency houses have no security unless it be on
Harris, 306. Dunlop, 323. the buildings; they make the planter insure his life. The factors may be considered as the
Ramsay, 233. servants of the Calcutta agents. The indigo planters return home whenever they can. There
are many respectable men among them, but not many men of capital. There is no instance
known of a man with capital going out to India to establish an indigo plantation.

Cotton.

Ryder, 315. INDIAN cotton is usually at two-thirds the price of American of the same staple; it is
& Burddock, 318. shorter stapled than the short-stapled American; it has more dirt, and there is more waste
Ryder, 316 in the manufacture of it. It is generally used in making low goods, or mixed with other
Burddock, 317, 318. wools to reduce the price; it is much more used abroad. It is inferior from the use of the
Crawfurd, 347. native seed, and from its dirty state; it is short in the staple, so as to require peculiar
D° 344. Davidson, 259. machinery, of coarser quality, and extremely dirty. Surat cotton is considered the best;
but the fine Dacca muslin, which is not equalled in England, is made in Bengal. Some
Crawfurd, 347. of the best Surat cotton is nearly as good in quality as Georgia, but it is 40 per cent. worse
Ryder, 315. in price, from the American being better grown and cleaner. Very clean Indian cotton
would approach very nearly to the price of American; it would fetch six sevenths of that
price. The loss in cleaning is about 10 per cent. in weight, and the expense is trifling.
It would answer better to purchase the uncleaned cotton at 3 *d.* per pound than the cleaned
Burddock, 318. at 6 *d.*; and spinners prefer having the cleaning of it themselves. If imported in its dir-

tiest state, it would be very difficult to clean it. Packing does not injure it. In England
there is machinery for cleaning cotton superior to the American. The effect of machinery Burddock, 317.
is to hurt the cotton; it is better cleaned by hand. American cotton has much improved Ryder, 316.
of late years by the constant change of seed, and by the superior method of cleaning, on Burddock, 318. Carruthers, 320. 322.
which the value much depends. The Indian seed has not been changed. In the last Burddock, 317
two years the Indian cotton has been worse. There has been no improvement in Indian D° 319, 320.
cotton; it is as good as it used to be, and some of it is better cleaned. It is very possible Ryder, 315. Crawfurd, 343
to improve the growth of cotton in India. By improved cultivation and selection of seed, Burddock, 318. 320.
Bombay cotton might be grown as good as Sea Island. The finer the cotton is the more Ryder, 316
care is required in the cultivation. There should be more attention in selecting seed, in Burddock, 819 Crawfurd, 345.
growing, and above all, in cleaning, packing and preparing for market. All the cotton is
spun by hand in India. More attention is paid by the natives to cotton than to indigo. The D° 344
cultivation of cotton might be extended by a greater application of capital. In cotton and Dunlop, 324. Elphinstone, 169.
other articles, attempts to introduce an alteration in the culture have hitherto failed, with Hodgson, 243,244, 245.
the single exception of the cultivation of Bourbon cotton in Tinnevelly; there, owing to
favourable circumstances of soil and climate, a considerable extent of ground is cultivated
with superior seed from the Isle of France; but the climate has opposed the extension of
the cultivation of that article. No sanguine hopes can be entertained of a large increase of Davidson, 254.
the cultivation of cotton, for the land is pre-occupied with other articles of export, and with
the necessary food for a dense population; besides, America has such great natural advantages
in the production of cotton; but the experiment could not be fairly tried till there was D° 253.
the power of holding lands, and free egress, and every thing belonging to an unrestricted
commerce. Cotton cannot be grown by Europeans as indigo now is, because it requires
more machinery and permanent buildings, and the investment of fixed capital would be
greater. No long-stapled cotton has been cultivated in India; no skill or capital has been Crawfurd, 342.
applied to it; the natives do not require it for their own manufactures, and it has not been
wanted for exportation. Long-stapled fine cotton is only grown near the sea. The only D° 343 345, 346.
way to improve the cotton of India is to allow a free admission of European residents and D° 344
capital; no good cotton can be produced without it. When skill and capital are invested D° 348.
in the soil and industry of India, machinery, and whatever may be requisite, will be applied
naturally; but the interference of Government with a view to the improvement of the cultivation
is of no benefit whatever. The price of raw cotton in China has declined much of Magniac, 421.
late years; the quality of a portion of it was formerly of a superior description; that now
probably finds its way to Europe. The superior kinds were better cleaned, as they could
afford the expense; the inferior were not so well cleaned.

Silk.

The silkworm is principally confined to Bengal Proper, with the exception of the eastern Ramsay, 221.
districts. It will not flourish in the Upper Provinces. Silk is very little cultivated under Chaplin, 181.
the Bombay presidency, the soil not being suited to the mulberry. The Company's investment Larkins, 26.
for England is provided by the agency of their commercial residents; and the silk is
obtained by contract with the men who rear the cocoons, to whom considerable advances
are made. The cultivators are not a poor class of people. The Company have extensive
manufactories, but under no other superintendence than that of their own residents; and
they do not carry the manufacture beyond reeling. They have about 12 residencies. At Ramsay, 220.
one or two of them piece goods are manufactured; in the other factories the silk is only
wound from the cocoons, and sent to Europe in a raw state. The piece goods are made
from Putney silk; that is, silk wound by the natives at their own houses. Want of capital D° 221.
on the part of the natives prevents the increase of the winding at their own houses. They D° 224, 225.
have not money to buy the machinery. Many natives employed in the silk trade have large D° 220.
capital. The mulberry-trees and the worms in general belong to different people. Sometimes D° 223.
the growers are paid so much for the cocoons; sometimes so much for the silk reeled Chaplin, 182.
from them. The manufacture of the finer silks, called kincobs, has much diminished.
English silks are imported to a considerable extent. The silk manufactures of Boorhampoor
and Mongapytun have much diminished. Great endeavours have been made by the Company Larkins, 26.
to improve the quality of their silk. They employed for many years a very intelligent
man who was well acquainted with the manner in which silk is made in Italy, and who
introduced Italian filatures into Bengal. The Italian worm is only reared at a few factories; Ramsay, 221.
it spins stronger silk than the Indian. There are four harvests of silk from the latter; in
November, January, March and June, of which November and January are the principal;
from the Italian there is only one. The produce of the Italian worm has fallen off in quality
and quantity. Several European residents have factories of the same description, but not D° 220.
on so large a scale as the Company's. The prices which the Company give, command the D° 222.
market: they are so high, that no private merchant can purchase with a prospect of advantage. D° 224.
The Company's silk fetches a higher price in London. Their agents make advances
for the silk, and it is their duty to see that it is not afterwards sold to others. The natives D° 225.
employed in the Company's factories had certain privileges, now done away with. They
could not be summoned in a civil suit till after the silk harvest; and they were more protected
from oppression. The Indian silk is not capable of much further improvement, as its D° 224, 225.
great defect is want of staple. The cultivation of silk may be improved. It might perhaps Chaplin, 187.
be extended by a greater application of capital. The power of holding lands is very essential Elphinstone, 169.
to the cultivation of silk by Europeans. There is no obstacle to the extension of the Davidson, 253.
cultivation in the regulations of Government, but sufficient encouragement is not held out Baber, 218.
to the people; yet the growth has been increasing. It does not require a considerable Ramsay, 223.

Baber, 218. capital. Both silk and indigo appear to be attended with very little expense. It would be
D° 219. an advantageous speculation for a British subject, possessing capital, to undertake the cul-
Ramsay, 224. tivation of silk upon a large scale. Private individuals have not made the speculation
Hodgson, 243, 244, 245. answer. In silk and other things, all the attempts hitherto made to alter the culture have
D° 246. not been attended with success. The introduction of the cultivation of silk in Bangalore
Wilson, 265. was successful. Indian silk has deteriorated of late years. Want of staple and want of
cleanness are the principal faults; quantity rather than quality has been attended to, which
D° 269. is in a great measure owing to the system of the Company's advances. Another great evil
is in the purchasing cocoons by weight. It is possible to get as good silk from India as
Italy can now produce, the breed of worms being improved, the best obtained, and proper
attention paid to their food and to the reeling. As the worms are all kept within doors, climate
can make little difference. Wherever mulberry-trees will grow, good silk may be produced.
D° 271. The China silk is as good as any in the world. The best Indian silk sells nearly as high as
Durant, 309. the best Italian; but it is not applicable to exactly the same purposes. The greater part
D° 310. 312. of the Indian silk is very inferior; the quality has not improved of late years; apparently
the reason is from the trade being in the hands of a great Company, who cannot exercise
the strict superintendence that is required. The Company's silk is, however, the best, for
D° 311. theirs are the only European filatures remaining. The only way to improve the quality
would be to open the trade to the free competition of individual reeling. The Company do
not indeed impose any restrictions at present; but their transactions are so extensive that
the private trader has no chance. Attempts have been made to establish European filatures,
but without success. The Company do not go into the open market; they employ the silk
reelers; and they must make remittances; so that they do not mind submitting occasionally
D° 312. to a loss which a private trader could not support. The reeling is much the same as it for-
merly was: if more attention were paid, there would be better silk. The Indian thread is
D° 313. not so firm as the Italian. The silkworm is removed from one country to another without
difficulty; but it soon partakes of the climate to which it is removed, and the fibre of the
silk depends in some measure on the food. There is not so much difference in the intrinsic
quality of the silk as in the mode of reeling it. The finer sorts are more valuable for some
D° 312. kinds of goods, and the stronger for others. The general impression among the manufac-
turers is, that if Indian silk were much improved, they still could not proceed without some
D° 313. Italian. They are now generally used together; not to improve the quality, but to reduce
the price. An attempt has been made to import the silk of Italy, for the purpose of reeling
it in England, but the freight is very expensive, and the packing injures the cocoons. The
D° 314. import of a large quantity of Bengal silk at a low price, the consumption of which is con-
fined to this country, is essential to the prosperity of the silk trade, and the withdrawing of
D° 313. it would be very hazardous. Very little Indian raw silk is sold for exportation; China
silk would be preferred. The Company have for some years given up the importation
Larkins, 26. of the latter, and the importation has increased. The Company do not send any silk from
India to China.

Sugar.

Chaplin, 179. 187. SUGAR is cultivated in various parts of the Deccan. There are very few parts of India,
possessing the means of irrigation, where sugar could not be cultivated. It requires irriga-
D° 181. 185. tion. The employment of British skill and capital in its cultivation might be productive
D° 187. of advantage. The Native mode of manufacture is very simple. Their machinery is in
D° 181. a very imperfect state at present, and there is great room for improvement; no doubt the
D° 187. manufacture would be improved by the introduction of better machinery. Sugar is not more
D° 181. extensively cultivated, because there is no demand for it; if there were an European demand
it would be more cultivated. If there was a probability of a ready sale for sugar, leases for
10, 15, or 20 years, might be granted to Europeans with advantage, always provided that
Jenkins, 148. the Government had the same control over them as now. No foreign machinery is used in
Dunlop, 325. the preparation of sugar in Nagpore; it is the same as has been used from time immemorial.
Elphinstone, 169. The cultivation of sugar might be extended by a greater application of capital. No sanguine
Davidson, 254. expectation could be entertained of a large increase in the cultivation of sugar. Sugar is
Crawfurd, 350. a stronger case than cotton and tobacco for European skill, as it is more in the nature
Dunlop, 325. of a manufacture, and requires a greater degree of skill and capital. The natives are more
likely to engage with advantage in sugar or cotton than in indigo. The manufacture
could be improved without the aid of machinery; great improvement might take place
Chaplin, 185. through Europeans; some works are now carried on by Europeans. The cultivation is
Dunlop, 325. perfectly free, as is that of cotton and indigo. The description of labourers is the same as
Chaplin, 187. that employed in other modes of agriculture; the cultivation is expensive. West Indian
Robertson, 105. machinery was introduced, and it was found that it did not extract so much from the
cane as the simple machinery of the natives. The speculator was a considerable loser; his
loss was not attributable to the rate of duty on East India sugar in England, as he made
Baber, 220. it for the use of the Commissariat in India, for the manufacture of rum. Two Europeans
Hodgson, 243. entered into speculations in Malabar, but both abandoned the project. An attempt was
made from 1796 to 1803 to introduce the culture of sugar into Ganjam, but the result
was unsatisfactory.

Tobacco.

Baber, 218. THE cultivation might be carried to any extent, with due encouragement on the part of
Crawfurd, 350. Government. Indian tobacco is not worth one-third of what American tobacco is. This
may be ascribed to the want of skill on the part of the grower and preparer, particularly of

the preparer. There is very good tobacco in China and Burmah, where more care is taken with it. More attention should be paid to the selection of seed, the choice of soil, to weeding, to reaping the crop, to its after preparation, and to the packing. India could not come into competition with America, but the tobacco of the former might be extensively consumed in this country for particular purposes, if European skill and capital were applied to it.

Coffee, &c.

Chaplin, 182. 187. THE Bangalore (Mysore) coffee is very good, though not so good as that of Mocha. The cultivation is spreading. Hodgson, 246. The attempt to cultivate coffee in Bengal is a failure. Crawfurd, 346. Hodgson, 245. The attempt to cultivate cinnamon, nutmegs and coffee, in Arcot, failed. Dº 244. Cocoa plantations in Ganjam failed.

Cardamums.

Baber, 218. ARE exported from Malabar to England, and all parts of India. More attention would be paid to the cultivation if the trade were free, and the land would become more valuable.

Canals and Roads.

Fortescue, 32. THE effect of the renovation of the old canal (Murdan Shah), which ran along the line of the Jumna to Delhi, has been wonderful. As the water went gradually through the province, it fertilized it in an astonishing manner, and to a most incredible distance, right and left, even to the distance of five or six miles; in wells which were completely filled up, and thought useless, the water sprang up again. The canal is too narrow for navigation, and does not convey more water than is required for the purposes of irrigation.

Jenkins, 150. There are very few roads in Nagpore; an attempt was made to form a road to extend to Calcutta, but it was found advisable to discontinue it. There is no communication by canals. In the dry season the communication is carried on by bullocks and carts; during the rains it is almost impossible to carry on any communication.

China Trade.

Toone, 350. THE Company's servants are remunerated by a commission of 2 per cent. on the sale of all goods, except bullion, exported to China on account of the East India Company, from England or India, and on all goods sent to London on the same account, and also on teas sent for sale to Halifax or Quebec. The calculation is made in England. The 2 per cent. is subject to deductions on account of the salaries of two tea-inspectors, two surgeons, and an interpreter; an allowance to the commodore of the Indiamen; a retiring pension to a tea-inspector; and the salaries of all the European servants connected with the factory. In addition to the 2 per cent., the Company pay the expenses of the table, and the rent of the factories, at Canton and Macao, and the charges of removal from time to time; 3 per cent. covers the whole expense. Dº 351. The amount of commission paid by private traders is from 3 to 5 per cent.; generally the latter. Davidson, 462. The expense of the Company's establishment at Canton is not great; it is not much more than the sum to which the commission payable to private agents in the conduct of so extensive a business would amount. Bates, 367. The American commission given to agents in China is 2½ per cent., 1 per cent. of which is probably given to the supracargo. Everett, 391. Milne, 436. The commission on the sale of goods at Canton is 5 per cent. The supracargoes were paid, as the whole commission, 3 per cent. Toone, 351. The Company's business might be managed by a smaller number of leading persons, with clerks to execute their orders. The number might be reduced from 20 to 10. A residence of three years is sufficient to qualify a person to manage a trade. A knowledge of the language is highly useful, but not absolutely necessary; not one of the private traders has such knowledge. Urmston, 443. It is quite impossible to conduct the Company's business with a smaller establishment than at present; they are constantly employed during the season of business, six or eight months; and they have a good deal to do at other times. Dº 444. The knowledge of mere buying and selling might be acquired in two or three years, but there are other equally important considerations, which require a study of several years, viz. the knowledge of the Chinese character, system and habits. In this respect the factory has decided advantages over any private agent. Toone, 351. The usual mode adopted by the Company's servants, is to contract for teas in the spring, to be delivered in the autumn and winter. The contract price with regard to the bulk of teas does not vary; Dº 352. with regard to some of the green teas, and to souchong, it does, in order to obtain a supply more suited to the demand, and to compete successfully with the Americans. The contract price of green teas has been occasionally increased; that of black teas was diminished in 1825. The contract prices had been the same for a long series of years. The Hong merchants contract for the teas with the Native dealers, and make advances to them to the amount of two-thirds of the value of the tea, about six months before the delivery. The usual interest of money at Canton between the Hong merchant and the merchant in the interior, is from 1 to 1½ per cent. per month. The Hong merchant generally gives 17, 17½ and 18 tales per cent. to the country merchant; his additional expenses are reckoned at three tales* per pecul; and the Company pay for the pecul 25, 26 and 28 tales.

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* The tale is considered in calculating the value of goods at 6 *s.* 8 *d.*; its real value, at 5 *s.* 2 *d.* the ounce of silver, being about 6 *s.*: 72 tales are considered equal to 100 dollars.

tales. The Hong merchants in general act as brokers; but some of the principal send
agents into the country, and buy teas on their own account: in consideration of the profits
they derive from the brokerage, they make certain payments to the government. The
Urmston, 442. teamen who sell to the Hong merchants bring the tea down to Canton. Sometimes they
Davidson, 454. are proprietors of tea, but in general only brokers. Avowedly the Hong are the principals,
Toone, 351. but in a great many instances they are no doubt merely agents. The Company sometimes
purchase teas not on contract, to supply the deficiencies in the contracts, which are
Urmston, 442. occasionally large among the junior and poorer merchants, the portion depending on the
Toone, 351. season. The Hong supply the teas not contracted for, as well as those for which contracts
are made. In the contracts, all teas that do not come up to the Company's standard, are
D° 359. 363. rejected. There has been no difficulty in obtaining the quantity desired of black teas, as
Bates, 379, 380. they are placed almost entirely at the option of the Company; but they have been obliged
Toone, 351. occasionally to buy of inferior quality: with regard to green teas, they enter into competition
with the Americans, who sometimes give higher prices than the Company's servants deem
it advisable to give, and then the latter cannot obtain the teas they wish. The teas purchased
in the open market have been, with regard to green, sometimes dearer than those
purchased by contract; but in general the same scale of price is maintained as with respect
D° 356. 359. 363. to the contract teas. There is no difficulty in getting a sufficiency of black tea, but there
D° 363. has never been so much green tea obtained as the indents required; the black tea supply
Urmston, 442. may be increased. There has been a great defalcation in the quantity of green teas, and
there has been a difficulty in obtaining the quantity which the contract required. When
the quantity of green tea was not furnished on contract, it seldom happened that there was
any of the requisite quality to be found in the market. The teas bought in the market are
sometimes equally good, sometimes inferior, to the contract teas; inferior are sometimes
Milne, 440. taken to make up the investment. Of young hyson the quantity desired was not always to
be procured; of the other qualities of tea, sometimes the price was a little higher, but there
Bates, 367. was no deficiency in quantity. Green tea is not so abundant as black, but the Americans
have not found any difficulty in obtaining as much as they wanted. The export of green
D° 368. teas has considerably increased. Particular kinds of green tea have advanced in price. The
Americans buy the high-priced green teas, which seldom come to England. The Americans
Urmston, 442. generally take green tea. The Company do not succeed in obtaining as much as they wish
Magniac, 425. of the better qualities of black teas. The greatest varieties of tea are supplied in England
Mills, 463. by the private trade of the officers of the Company's ships. The Company supply but few
D° 469. varieties. The private traders supply finer teas than the Company. The staple teas of the
Alsager, 486. Company are certainly better, but those purchased by the Company's officers are fancy
Davidson, 459. teas, which are beneath the notice of the Company. There would be no difficulty in the
Chinese furnishing a larger supply of tea to this country to the extent of many millions of
Urmston, 452. pounds. The Company have frequently had considerable difficulty in getting the better
D° 453. kinds of tea. They have been sometimes compelled, when they could not obtain teas of
a better sort, to make up the quantity with teas of a lower quality than that termed the contract
quality; but they have always been exceedingly cautious and particular. Their investment
Urmston, 451, 452. is, owing to the vigilance of their servants, of the same quality as it was, though the
Toone, 359. 363. demand has increased of late years. The tea now imported is rather better than it used to
Milne, 438. 440. be, being more carefully prepared. The teas have deteriorated in quality, as the quantity
Toone, 362. 364. has been increased. The Company have never introduced the coarser teas. The brokers
& Urmston, 446. have advised them against doing so. They have always given orders that the quality should
be kept up, that no discredit may be brought on the article. As the duty forms so large
Bates, 379. a portion of the price, any thing very inferior in quality would not be brought here for consumption.
Toone, 356. Tea is grown over a large part of China, but that which suits our market is grown
only in a few provinces; the black in the province of Fokien, and the green in those of Che-kiang,
D° 364. Kiang-nan and Kiang-si. It is supposed that the difference of culture and preparation
makes the difference between black and green; but it is a disputed point. Tea is
D° 363. consumed throughout China. The inhabitants in general drink black tea. The teas are
D° 360. nearly a year old when they arrive in England, and they are kept another year before they
are sold. Green tea loses its flavour by keeping, but black tea will remain for two or three
Milne, 438. 440. years without injury. Old teas are not so valuable as new teas by more than 5 per cent.
Davidson, 460. New teas are decidedly better than old. The Chinese have a mode of refreshing the old so
Urmston, 441-2. as to give them the bloom of new teas. The Company purchasing by contract, obtain teas
on as advantageous terms as individuals in the open market do. They have the chance of
Toone, 353. procuring better teas. The Americans and the Company's ships' officers in general deal with
Urmston, 450. the outside merchants, but the goods bought of them must pass through the hands of the
Stewart, 393. Hong. It is understood that they do not obtain teas, on an average of years, on such good
Davidson, 456. terms as the Company do. Mr. Davidson, a private merchant, almost always dealt with the
Alsager, 485. Hong, and not with outsiders. Captain Alsager, a commander of one of the East India
Company's ships, always dealt with the Hong, and had no difficulty. Those who, to make a
greater profit, dealt with the outside merchants, have had bad teas, and some trouble in obtaining
Urmston, 448. the money for their goods. The Company have the choice of the teas; most distinctly,
D° 442. 446. those purchased by the Americans are inferior, but at the same time cheaper; it is presumed
Bates, 379 that they find such more profitable. There have been instances in which the Americans
Urmston, 442. have contracted for teas. The Americans purchase on as good terms as the Company; they
Bates, 367. sometimes buy on contract, but more generally in the open market; they buy both from the
Hong and from the outside merchant, but not from those who actually bring the tea from
Davidson, 459. the interior. The Americans obtain their teas at as low a price as the Company, but not so
D° 460. good; neither do they seek to do so. They probably find them not so suitable to their
D° 459. markets. Teas in the open market may in small parcels be obtained as good as the Company's,

pany's, but not in large quantities. Much of the tea brought home by the officers of the Alsager, 489.
Company's ships has been rejected at the tea sales as bad; it was probably bought from the
outside merchants. The Company's business has generally been divided among all the Hong Urmston, 443.
merchants: when the poorer or junior merchants have not been able to procure their teas by
themselves, it has generally been done through the agency of the senior merchants. Private Davidson, 456.
merchants have found it more profitable to deal with insolvent Hongs, supported by the Magniac, 423.
Company. The tea merchants are without capital, and depend on the advances made to Toone, 362.
them by the Hong merchants. Large advances are made by the private agency houses and
by the Americans to the Hong merchants.

At the Company's sales in London the tea is bought by brokers, to whom a commission Mills, 473.
of a half per cent. is paid. The price at which the tea is set up is taken to be a remunerating D° 474.
price, covering the cost of the tea in China, and the expense of bringing it home. In most D° 467.
cases the selling price is considerably in advance of the upset price, which may be attributed D° 463.
to the inadequacy of the supply. The advance at the June sale of 1830, above the cost at D° 464.
Canton in 1828-29, was from 66 to 195 per cent. Occasionally the teas do not fetch the D° 468.
upset price; when they are refused by the brokers it is because, in the opinion of the latter, D° 463.
they are not worth the money; the brokers show thereby that they differ in opinion with the D° 467. 474.
Company's officers at Canton as to their estimation of the teas. The Company charge their
ships' officers 26 per cent. *ad valorem*, on the teas sold for them: on silks, which on an D° 469. & Alsager, 488.
average amount to threefold the value of the teas, they charge 1½, and on spices 1¼ per cent.
It is supposed that they make this difference in order to prevent their servants from entering Mills, 473.
into competition with them in teas. It is a great inconvenience to the trade that few tea
sales occur in the year; they ought to be more frequently held. The consumption of tea D° 468.
might be materially increased: that of coffee has increased since 1824, 130 per cent.; but
that of tea not more than 26 per cent. The lowest and the finest qualities of teas might be
the most increased. The reduction in the price of teas of late years is attributable to the D° 474.
increased quantity declared by the Company for sale, and to the increased consumption of
coffee.

The funds provided by the Company in China are the produce of goods imported from Toone, 353.
London and India; the deficiency is supplied by bills drawn on Bengal and on the Court
of Directors; the bills on Bengal amount annually to one-and-a-half or two millions of
dollars. The funds provided in China, which are given to the factory for their bills on India
and on London, are the proceeds chiefly of opium and of the general exports from India
The bills on England and India are drawn at the mercantile rate of exchange, or at rather
less, in consequence of the greater security of the Company's paper. Of late years the Factory Stewart, 394-5.
have drawn as little as possible on London, and there is great difficulty in obtaining Davidson, 457.
bills. The Company's bills are of great use in making remittances.

The sales of British manufactures in China are thus conducted by the Company: their Toone, 353.
servants send for the Hong merchants, and showing them the samples, allow them time to
make their offers; the goods are then sold either to the Hong in shares, or to the best
bidder; the woollens are divided; the cotton is always sold to the best bidder. In calculating
the value of the goods, the tale is considered worth 6*s.* 8*d.*, though its real value, at
5*s.* 2*d.* for the ounce of silver, is about 6*s.* Seventy-two tales are reckoned equal to
100 dollars. Rupees are converted into tales at their intrinsic value. In general the cotton D° 354.
trade from India to China has been a capital trade for the Company. The trade in British & Maxfield, 408.
manufactures from England has been always attended with loss. Whatever the price may Toone, 363.
be that can be obtained, it is the practice of the factory to sell all that are consigned to
them. The price at which they have been sold in China has diminished, but not so much D° 354.
as the price in London; the consumption has not increased with the diminution of price. D° 361.
The Chinese merchants state that they have a difficulty in selling British manufactures.
Woollens are chiefly used by the Chinese for furniture, and for the dresses of shopkeepers
and the poorer classes. The woollens are sent all over China by canals. They are subjected D° 356. 360.
to a considerable transit duty, at the frontier of every province. The export of Urmston, 448.
British manufactures by the Company has not been so profitable as it used to be, though
the price in China has not fallen at the same rate as the price in England; which is D° 449.
attributable to the resources possessed by the Chinese in their own silk and cotton manufactories,
and China is much more impoverished as a country than it was. The prices
of their own commodities have not fallen. Of cotton goods they manufacture a larger
quantity than formerly. There are no woollen manufactories in China, but there is much D° 450. 449.
less demand for our woollens than there formerly was. Though the prices of manufactures Alsager, 485.
have fallen in England, they have not produced an equivalent profit in China, as they have D° 486.
fallen there rather more in proportion. Captain Alsager never took British manufactures
to China except as a forlorn hope. Woollens have been imported from England almost Magniac, 422.
entirely by the Americans; they have not been imported by the country trade from India.
Camlets are much cheaper than they were, they have fallen from 140*s.* to 78*s.*: the fall is Shaw, 480.
attributable to the use of yarn spun by machinery, instead of that spun by the hand, to
the low price of wool, and to the diminution in the cost of dyeing; the quality is 5 per cent. D° 481.
better. The Company buy by tender; their orders have decreased. Since the price has D° 475.
fallen, the importation of woollens into China has increased. The demand might reach to Magniac, 425.
any extent, if the price did not prevent it; if cheaper, they would be more generally
worn. The Company have attempted to sell cotton manufactures, but the sale has been Toone, 355.
less profitable than that of woollens. The Chinese have a very good cotton manufacture of D° 359.
their own, in which the people, with the exception of the richer classes, are chiefly clothed; Magniac, 422.
it wears better than ours. They have no prejudice against ours, but the Chinese government & Bates, 376.
would probably protect their own manufacture, if our imports of cotton goods were Toone, 355. 359.
carried

Bates, 380. carried to a great extent. Their cotton is spun by hand. The Chinese attend to durability;
they are very exact judges of quality. The nankeens of China have hitherto been thought
superior, but the difficulty in competition is now overcome, and by-and-bye nankeens may
be carried to China. The French now make nankeens superior to the Chinese. Cotton
Magniac, 422. manufactures to a certain extent have been imported into China from England by way of
India; and the import is rather increasing. Their cottons are cheap and strong; at the
present low prices we should perhaps compete with them in cost, but our manufacture is not
so strong as theirs. They have no prejudice against buying the British article; but the duty
on the raw material is so little, and labour is so cheap, that they can manufacture very
Toone, 355, 356. cheaply themselves. The country trade has taken a good deal of cotton manufacture to
Bates, 365. 380. China, but it has found by no means a ready sale. Cottons have been rather omitted from
Magniac, 417. the list of exports to China in the year 1830. Mr. Magniac was never employed to sell in
China woollens for British merchants, and very seldom cottons; but since his return to
England, in 1827, his house has had considerable consignments both of cottons and cotton
Everett, 392. yarns. A new shipment of cottons has been made with success. The Company have
Toone, 359. exported cotton twist, it is said, with advantage. The importation of cotton yarn will pro-
Magniac, 423. 425. bably increase. There are no new articles of export to China, but it is understood that
Brown, 434. trial is being made of cotton yarn. The price of raw cotton in China has declined very much
Magniac, 421. of late years; the quality of a portion was formerly of a superior description, but that probably
D° 423. finds its way to Europe. The cultivation of cotton appears to have increased in China,
Shaw, 483. judging from the circumstance of the price having fallen considerably. Some Norwich shawls
Davidson, 458. have been sent to China, and the trade is rather increasing. The chief articles consigned for
sale in China are cotton and opium, forming nine tenths of the whole. The principal dealing
Magniac, 418. is in opium. It is not imported regularly; it is sent into the country from the ships; every
D° 421. now and then there is a strong edict against the trade, but like other Chinese edicts, it is
nearly powerless. It imposes a little difficulty perhaps for the moment, and enables the
D° 420. mandarins to extort money from the dealers. The opium business was originally transacted
at Macao; but the charges of the Portuguese, and the difficulties thrown in the way by the
mandarins drove it partially to Whampoa, and finally and entirely to the place where it is
D° 421. now carried on. Turkey opium is almost entirely imported by the Americans. The opium
Toone, 355. is almost wholly paid for in China by bullion. The opium trade is now so comfortably
Davidson, 461. circumstanced that no change is required.

Brown, 433. The American tea trade has been much overdone. The Americans are not great consumers
Bates, 368. of tea, they mostly use coffee; six or seven millions of pounds is their average consumption of
D° 380. tea. The loss which the Americans have experienced arises from persons engaging in trade
on insufficient capital, and being tempted by early gains to overtrade. The American trade
Brown, 433, 434. was at first profitable; during the last four years it has been unprofitable, and now it is
D° 435. beginning again to be profitable. The goods taken to China have in general sold well, and
Milne, 437. 440. for a fair profit; but the return cargoes have been unprofitable. The imports from China,
D° 437. besides tea, were silks, nankeens, and bills of exchange: the silks were profitable; the trade
in nankeens has almost entirely fallen off, from the great variety of pantaloon stuffs made in
England and other countries. The return in tea used to be safe, but of late it has been
D° 439, 440. ruinous; the loss has been from 25 to 30 per cent. A profit may have been made on the
outward voyage on British goods taken from this country; but the tea market has been
overstocked, and the teas in Europe have fallen very low; the trade to Canada has been
completely cut off; coffee is low in price, and the Americans breakfast on coffee. The
Bates, 365. Americans have imported much China raw silk into this country, *viâ* America, and also silk
manufactured goods; sometimes the trade has been profitable, sometimes losing. The
Toone, 356. Americans have given up the purchase of any other article than tea; they can be better
Brown, 435. supplied with silk from England than from China. It is not certain that the want of a return
cargo which could be disposed of in the English market, has caused the limitation of the
American speculations in China; the unprofitableness of the returns has imposed a barrier,
Milne, 436. to which no doubt their exclusion from the best market has contributed. The Americans
Bates, 370. Toone, 361. Milne, 437. used to send to China only dollars; they generally purchase with dollars; they now send
D° 439. merchandize also, almost entirely British; they succeeded better this year in vending such
goods in China. A person has been employed who had some knowledge of the caprice and
taste of the people, and his employment has been beneficial. The Americans send from
Bates, 365. 380. & Everett, 388. England to China, British woollens, cottons, metals, and opium—Turkey opium, the trade
Brown, 432. in which has rather increased. These adventures have been upon the whole profitable, not
Bates, 378. 365. giving large profits, but a regular small profit. It is presumed they have been profitable.
Everett, 386. 380. Bates, 373. The woollens are of the same kind as those which the Company send, with perhaps a few
D° 376. imperfections as to colour, but equally good in quality; they are bought rather cheaper, and
Everett, 388. not sold for less than the Company's. They are quite as good, and bought with as much
Brown, 434. care, and nearly the same sorts are taken. They are probably better; they are bought by
Everett, 389. contract, not by tender; the latter is a bad way. The Company's goods are subject to an
Brown, 435. inspection which creates delay in the payment for them; this does not happen with the
private merchants, and they are consequently able to make themselves as desirable customers
Shaw, 478. to the sellers as the Company are. The quantity of camlets rejected by the Company is
D° 479. very considerable; their inspection is not always conducted with fairness and discrimination;
D° 478. 480. those rejected by them have been frequently sold to private merchants, and exported by them
D° 479. to advantage. The American demand for camlets has been very much on the increase since
D° 480. 482. 1821; the goods made for them are of the same kind as those made for the Company; there
D° 479, 480. is in fact little or no difference between them. Not one tenth of those bought by the private
trade have been rejected by the Company. The best bargain that the manufacturer can
make is made with the private merchant; the latter perhaps obtains the goods cheaper than
the

the Company do, but it is more advantageous to deal with him, as the Company's pieces are Shaw, 479. 481.
subject to be returned, and to many deductions, amounting to from 5 to 7½ per cent.; by that
amount the price to the Company is increased. They cut off one of the marks from the D° 480.
goods which they reject; this injures the piece very much, and renders it unsaleable, except
at a great diminution of price. The Americans always have the goods which they purchase
inspected. The goods purchased by Mr. Brown were shipped under the mark of his principal, Brown, 435.
and not under any imitation of the Company's; his own mark obtained as much
credit. The American camlets are charged at the same price as the Company's; they are Urmston, 450.
the same article, and are ingeniously packed and marked, so as to look like the Company's;
if they gain anything by them, it must be owing to smuggling. The Americans did not Everett, 385.
export to China manufactured goods previously to 1818, as they were before that period
too dear; the exports were principally in specie. The export of cottons and woollens has
increased in quantity, but from the fall of prices the value does not appear so much increased
as the quantity has been. Woollens and cottons in the manufactured state have been the D° 387.
most profitable investment; if the Company have lost by them, it must be owing to their
expensive way of doing business. The commission on the sale of goods at Canton is 5 per D° 391.
cent.; that for purchases in England 2½. There is no difficulty found in the sale of such Bates, 377.
goods in China. The sale is increasing, although but slowly. The American trade in D° 380.
woollens has been profitable since the late fall in prices. The Americans send woollens and Magniac, 423.
cottons from the United States also. The exports of British manufactures by the Americans Everett, 391.
have increased; they sometimes export manufactures from the United States, but more Crawfurd, 429. 431.
frequently from England. They have not in America the means of exporting manufactures D° 431.
to a large amount; they have no manufactures of their own to give. It has not answered Toone, 359.
to take American cotton to China. There is generally an American ship every two years D° 358.
from the north-west of America. American vessels occasionally arrive at Canton from South Magniac, 424.
America; they import bullion, and sometimes copper. The import of silver has been very
profitable; it comes in large masses from South America, and is sold at a considerable
premium.

The British might carry on the trade as cheaply as the Americans do. They might carry Bates, 370.
it on, on better terms. The Americans have not carried the trade to such an extent as it Stewart, 395. 399.
might have been carried, if it had been open and free. They have not the capital to be found Everett, 387.
in England. The British would drive the Americans out of the market. Mercantile capital Maxfield, 408.
is much more plentiful in this country than in America; the interest of money is less, and Brown, 433.
the expense of navigation as little. The British would be able to carry on the trade as
advantageously as the Americans. An English merchant or manufacturer would understand Milne, 441.
the shipment of goods better, with regard to a free trade. It is very difficult to enter into
competition with a large manufacturing house in this country. A manufacturing people
would enjoy greater advantages than one that is not manufacturing. If the trade had been Brown, 435.
open, and the speculation carried on by British instead of American merchants, the result
would not have been to the former more profitable than it has been to the latter. They must
have sustained a loss by the import of teas. The British could not, unless they altered their Everett, 386. 392.
system, carry on the trade so cheaply as the Americans.

The private merchants sent home from China raw silk, silk piece goods, nankeens, bullion Magniac, 418.
and dollars, and bills of exchange; all considered as merely effecting a remittance; the D° 422.
profit was certainly not considerable. Raw silks and nankeens have been employed to D° 418.
a considerable extent as remittances. From China to India, the remittances are made in D° 422.
bullion, dollars, bills, and a long list of goods. The country ships go from India to Toone, 356.
China partly laden with cotton, and fill up at Singapore with articles the produce of the
Eastern Islands; but they take mostly cotton. They carry back dollars, tea, sugar, silk, Stewart, 398.
and drugs. At Bombay there is a larger demand than at Calcutta for Chinese goods; but Toone, 356.
much silver is always taken. The officers of the Company's ships principally take cotton Alsager, 484.
from India to China. They used to export from China, drugs, raw silk, and nankeens (but Toone, 356.
very little now-a-days of the last) and tea. Tea was a more profitable investment than silk. Alsager, 485.
The returns made from China to India were the factory bills on the Indian Government, Davidson, 458.
silver, and other articles. British manufactures might be sent to China by the country trade Stewart, 395, 396.
from India; but it is probable that the raw cotton affords a better chance of profit than
goods with the advance necessarily put upon them in India. Considerable quantities of Crawfurd, 430.
British manufactures are sent to China by means of the country trade. The British merchant Everett, 386.
has not availed himself of his power of making shipments of British goods in American Crawfurd, 430, 431.
vessels, for trade with China. The British merchant has certainly now the means of sending
British manufactures to China through Singapore, but he has not the means of making
a return. It is possible to send British manufactures to China, trans-shipping them at Magniac, 418.
Singapore; and to receive Chinese goods (tea excepted) for England, in the same way.
The expense of trans-shipment would be from a half to one per cent. It would not be very Crawfurd, 430.
considerable. British manufactures might also be sent to China by the Company's ships, as Magniac, 418.
they go nearly empty. The Chinese very seldom purchase British manufactures in the Crawfurd, 429.
Eastern Islands, for sale in China. Many British camlets are sold to go to Singapore; the Shaw, 481.
trade is increasing. The Chinese use no knives or forks; their hardware is much cheaper Magniac, 425.
than ours; they have more regard to cheapness than to quality; the price of our hardware
is an obstacle to its use among them. They have no disposition to use such articles of ornament
as Birmingham imitations of gold, &c. There is a considerable export of British manufactures Bates, 380.
to Java as well as to Manilla, though the regulations at the former place are much
in favour of Dutch goods.

Bates, 368.

The Dutch Company endeavoured to supply Holland with tea, but they met with considerable loss.

Davidson, 459.
Maxfield, 417.
Magniac, 424.
Shaw, 418.
Toone, 358.
& Bates, 377.
Toone, 358.
Bates, 379.
Milne, 440.
Urmston, 450.
Magniac, 424.
Davidson, 461.
Toone, 358.
Magniac, 422.
D° 424.
Milne, 441.
Davidson, 461.
Magniac, 421.
Urmston, 445.
Magniac, 421.

The Chinese are a people much attached to old customs. They are superior as artificers to the natives of India, and their merchants are not inferior in ability. They are distinguished as merchants and as artificers. The Chinese are always disposed to trade. One Hong merchant has given an order in this country for British camlets. There is a good deal of intercourse between Manilla and Macao; the vessels sail under the Spanish and Portuguese flags, but it is understood that they belong to the Chinese; they import the produce of the Eastern Archipelago. The Chinese are allowed to trade only to one port of Japan; they are more restricted than the Dutch are. Greater facilities are given to trade in the port of Canton than in almost any port in the world. The commerce of the port is carried on in broken English. The regulations with respect to the entrance of foreign vessels are very strict; but perhaps they are not rigidly enforced. The Americans have not found any difficulty. The American agents experience no difficulty in managing their concerns, either from the regulations of the government or the disposition of the people: if they conduct themselves properly, they have never experienced much difficulty. No ship can commence her commercial operations till a Hong merchant has become security for her. The Americans have frequently found it difficult to obtain a security merchant. It is less difficult for the country ships from the circumstance of their being British, for it is known that they are under the Company's representatives. Silver is constantly exported from China, as opium is imported, although the trade is illegal. The regulations of government, calculated to prevent trade with foreigners, are habitually set at nought; so that in the event of a total stoppage of the trade, tea would probably still be exported. If the trade were interrupted, tea might be supplied through Singapore, but not without great difficulty. The Chinese would tax it heavily. The experiment of carrying on smuggling on the coast of China, in the same way as it is practised in the harbour of Canton, did not succeed. Attempts have been made to carry on a trade in opium on the coast of China, but without success; also in cotton, but the vessel was obliged to return to Canton with the cargo unsold. Trade on the coast of China could not be legally carried on, as the government prohibit trade in any port except Canton; the exactions of the mandarins would be too great. The Americans have not attempted to trade with any port except Canton. Country ships have gone on the coast, particularly with opium, but they have not met with success. The Russians made an attempt some years ago to trade with China by sea, but an order came down from the Emperor of China forbidding them so to trade. The Canton government had, however, previously given them permission to load with tea. The Emperor did not understand how they could come to China from opposite quarters; and the Chinese said that the English must have shown them the way.

Toone, 355.
Magniac, 430.
D° 431.
Crawfurd, 430.
Stewart, 400.
Davidson, 458.

The country trade between India and China is almost entirely in the hands of the British mercantile houses at Calcutta and Bombay; there is scarcely any trade with Madras. The country trade is principally in the hands of British merchants, but the Parsees of Bombay are also personally engaged in it, and the capital of the Hindoo merchants of Calcutta is employed therein. The country trade of India competes largely with the Chinese in the trade from the British possessions in India, and the Malay Islands, to China. The country ships are very fine merchantmen of from 500 to 700 tons; a few are as large as 1,000 tons; they are manned with Asiatics, but officered by Europeans. Before sailing from Bengal to China, they are obliged to enter into a bond to conform to the regulations of the Company's supracargoes.

Alsager, 484.
Toone, 357.
Alsager, 485.

The officers of the Company's ships are remunerated by a small monthly pay, but principally by the share of the tonnage allotted to them; 103 tons between China and England, and two-fifths of the tonnage between India and China. Whatever they bring home is sold at the Company's sales, and the Company charge a duty of 25 per cent. on the goods so sold. The officers make very little by the direct trade between England and China, but a good deal by that between India and China. A fair average gain for the commander on a voyage is 5,000 *l.*, the capital employed being about 50,000 *l.*

Maxfield, 405.
Alsager, 486.
Toone, 360. 357.
Bates, 371.
& Maxfield, 414.
Alsager, 487.
D° 488.
Stewart, 400.
& Maxfield, 406.
Alsager, 487.
Stewart, 400, 401.
Simpson, 404.
Davidson, 462.
Bates, 371.
& Alsager, 489.
Maxfield, 413, 414.

The Company's ships carry 30 or 40 guns, and 130 men; 26 guns, and 135 men. Chests of tea taken in large ships are stowed more rapidly, less liable to be broken, and less damaged. There is no difference with respect to liability to damage between a large and a small vessel, if the latter be dry. The merchant must, in a pecuniary point of view, give the preference to the smaller vessel, but there are many advantages in those of a larger size; the cargo is packed better, the vessel is more readily loaded, and the tea would come home better, though it is not a cargo that is much damaged. A vessel of 600 tons is better as a merchant vessel than one of 1,200, except with regard to the port-charges at Canton, which are heavier in proportion on the smaller than on the larger vessel: the cargo is not safer in large ships, and the insurance is not less. The difference of port-charges does not counterbalance the disadvantages. The most economical vessel would be one of 450 tons, navigated by 18 or 19 men. The most advantageous size would be one of 500 or 600 tons, the American size.

Toone, 358.
D° 359.
Brown, 434.

With regard to the purchases of tea in China, the Company carry on their trade as advantageously as any private merchant could, and they could continue to do so without the aid of monopoly. Their establishment and long connections give them some advantages, but any mercantile house provided with adequate means could trade on the same terms. No company can carry on trade with so much advantage as a private merchant can,

can, provided he have sufficient capital; the persons managing the great concerns of the
Company do not bestow the same degree of care, as, whatever may be the out-turn, they Appendix, No. 1.
have neither more nor less in the shape of interest and revenue. A private merchant would Milne, 441.
consult the caprice and taste of the Chinese. The Company, without the monopoly, would Urmston, 448.
still, as a combined commercial body, conduct their trade at Canton to advantage, provided
it was managed on the same principles and in the same manner as now. No public body Davidson, 462.
constituted as the Company is, can possibly compete with the quiet enterprise and economical management of the intelligent and industrious individual merchants of this country.
If the monopoly were at an end, an increased demand for British manufactures would grow D° 461.
up; enterprising manufacturers would send out goods, and probably lose much in the first
instance, but a taste would be created and large quantities ultimately sold. The articles
now sent would be sent on a larger scale; cloths, metals, cottons, &c. In the event of Bates, 369.
opening the trade there would be a considerable increase in the exports of British manufactures; the Chinese would receive the manufactures of England, and they would enter
more generally into the consumption of the country, if the trade were in the hands of private & D° 374.
merchants, as it requires considerable management to introduce the different articles. If
the trade to China were open, the British merchant, and not the American, would supply D° 374.
foreign Europe with tea. The Company's monopoly is an obstruction to trade. If those D° 378.
who carry on the trade from the different parts of India could carry it farther, there would
be less loss of freight: a ship would proceed from England to Bombay and Calcutta, and
go thence to Canton; but it cannot proceed from Canton to England, there is a return
voyage without profit. The Company make by their bills on England the returns which the
private merchants would make, but then the private merchants are obliged to take those
bills; besides, the trade would in all probability be greatly extended if the monopoly were D° 379.
to cease. The hope of gain from tea would form an additional inducement for the export of
British manufactures, and the one acting on the other would increase the trade very much.
It might not always be profitable, but in the end it would be. At present the Company's
ship goes to China without a freight, and returns with one: the private trader goes with and
returns without. The China trade is capable of great extension, provided greater capital Everett, 387.
were employed. The opening of the trade would affect the commerce of this country bene- Stewart, 394. 396, 397.
ficially, inasmuch as under the operation of a perfectly free trade to Canton, there would be
a greater consumption in China of the staples and manufactures of England, particularly
woollens and metals, but more especially metals; and China, in its varied productions, silk,
drugs, nankeens, sugar and tea, would afford the means of making returns directly to this
country, if it were desirable, in goods without loss, while returns to a great extent might also
be made in bullion, there being in general an abundance of gold and silver at Canton; the
trade would also employ an increased number of ships and seamen. The effect of such
a trade would operate in India on the same principle. Perhaps the most profitable mode & Maxfield, 412.
of carrying on the trade with China, if it were perfectly free, would be circuitously by India, Stewart, 396.
but British manufactures would not be so sent. The power of making returns in teas, or of Magniac, 423.
making any returns, would greatly facilitate the transactions of the India trade generally. D° 425.
If the trade were opened and a greater quantity of tea exported from China, tea would be
deteriorated, as the Company cannot now obtain as much as they wish of the better qualities,
and as it apparently answers better to the Chinese to produce a middling quality at a middling price, than a better quality at an advanced price. The finest black teas would almost
disappear. By a free trade in tea the export of British articles would be considerably
increased; woollens, camlets and cotton piece goods would gradually and eventually find
their way into China in considerable quantities. The exportation of teas would afford the
means of remittance, the bar to trade at present being a want of returns; and the profit
would probably be looked for on the exports to China. Perhaps, under an open trade,
hardware might be introduced. The superior activity and enterprise of individuals must Davidson, 458.
open new channels of commerce. The difficulty of making remittances arises from the
merchants not being able to deal in tea. In the making of remittances the merchants
would be in a better situation if the trade were open and conducted on sound principles.
The first effect of an open trade in tea would be to raise the price, because numbers of spe- D° 459.
culators would rush to buy, but ultimately the tea growers and merchants would be satisfied
with remunerating prices. If the trade were open, private traders would have considerable Urmston, 450.
difficulty in obtaining a Hong merchant to become their security. The Americans have Bates, 379.
not experienced any difficulty in trading, and the Free trader would not be exposed to more Mills, 473.
difficulty. The tea brokers of London are anxious to confine the trade to the port of
London. The tea dealers are divided in opinion, but they would like an open trade, if it
were confined to London. If the trade were thrown open, there is no doubt that there
would be a greatly increased consumption of tea. Tea might be imported at a cheaper rate
by private merchants, who would be content with a portion of the Company's profits.

In spite of the great interests which the Chinese government and people have in main- Davidson, 460.
taining the trade, they will in their arrogance stop it. This must happen sooner or later
under the present unwise and undignified system of dealing with the Chinese government,
but it would happen sooner under an open trade. There can be no permanent increase of D° 462.
trade without previous negociation with the Chinese government. There is no salvation for D° 461.
an open trade in the absence of the power and political influence of the Company, without
a previous understanding between the two Governments. This country will be compelled
to negociate directly and vigorously, and not through the medium of a mere complimentary
embassy.

Davidson, 454-457. Private merchants certainly derive advantage from the existence of the Company as
a great trading body at Canton. There would be cause for an unwillingness to settle in
Canton, but for the power of the Company, in some measure at least, to protect commerce.
They possess important influence from their general character and extensive trade. The
influence of the Company is a counterpoise to that of the Hong. But for the existence of
the Company in China, British trade could not be carried on. The exaction and oppression
of the Chinese government are so great that no one would be fool-hardy enough to hazard
his property on shore, but from a knowledge that there is a body like the Company to protect
Urmston, 444. it. The Company, by their power and influence generally, have been able to gain points
with the Chinese, which have frequently proved beneficial to other nations. The same
objects could not have been effected if they had carried on trade to the same extent, but
without monopoly. It is the great combination of their influence which gives them a control
over the markets generally at Canton. They have the power of stopping the trade with the
country ships, which gives them great influence with the Hong merchants. The same power,
so far as regards the Chinese, could be exercised without monopoly, if the trade were as great.
D° 445, 446, 447. The probity of the Company's dealings, the magnitude of their trade, and the confidence
which the Chinese have reposed in all their acts, have given them a powerful influence with
the Chinese; they have frequently averted exactions from the trade, and induced the Chinese
to give up points which otherwise might have been attended with vital consequences. Some
minor points have been obtained by Americans and others, on their own representations; but
D° 445. those of importance which the Company have obtained, could not have been gained by the
D° 446. Americans. The power of stopping the trade is not a great obstacle to commerce. It has
Milne, 440. not been of advantage to the Americans that the Company were established at Canton. An
Urmston, 447. individual in the capacity of consul could not do so well as the Company have done. The
Chinese would always refer to the trade, and not to the consul. A consul would not have
the slightest weight or influence so long as there was a great commercial body at Canton. If
the Company's trade diminished, their influence would still prevail to a considerable extent:
D° 448. 447. the Chinese could not easily be brought to forget the importance of the Company. The
Toone, 358. power exercised over the trade by the Company's factory, could not be so well exercised by
a King's consul. The Factory have great influence over the Chinese merchants from the trade
which is in their hands, and the merchants have it in their power by their representations to
influence the officers of government. A King's consul might exercise the same power as the
factory possess, with regard to the country trade. Private merchants could not be persuaded
to suspend their private transactions for any general good, and would not act cordially with
the consul in suspending the trade. If power were given by law to a consul, the best way of
his exercising it would be by its being made obligatory to deposit the ship's papers with him.
Stewart, 403. If the trade were opened, it would be necessary to establish some public authority at Canton,
which should have the power of controlling Europeans visiting China. The authority now
vested in the Company's Factory is sufficient, and should be retained. They have very extensive
powers; they can remove any British subject from Canton; they can interdict the trade
at any time they please; and all ships' crews must obey their orders. It would not be necessary
Bates, 379. that there should be a deposit of the ship's papers. Under an open trade, free traders
would have no difficulty, as the consul would point out to them the regulations to be observed.
Magniac, 423. It is a great advantage to the trade in general, that the Company's servants, acting as one
body, and carrying on an immense trade, are enabled to resist the exactions thrown in the
D° 426. way of trade by the Chinese government and its officers. Individuals cannot be brought
to act as a body; their interests are various and opposite, and each acts for himself.
A consul, unconnected with the trade, cannot have the same power as persons who are
both connected with the trade, and have authority also. The Dutch and American
Urmston, 447. 484. consuls have little or no authority over their countrymen. The American consul is generally
D° 449. a mere cypher. The Americans suffer commercial inconvenience from want of unanimity
among themselves, and of the unity of a public body. The American consul has made
representations to the Chinese government, and has sometimes obtained redress, sometimes
not.

Appendix, No. 2.

DIGEST OF EVIDENCE given in the COMMONS' REPORTS on EAST INDIA AFFAIRS: Second Report of 1830, and Reports of 1830–1, and 1831: on COMMERCIAL Subjects.

Appendix, No. 2
Digest of Evidence
(Commons)
1830,1830–1,1831.

Indigo - - - -	p. 465	Paper - - - - - - -	p. 471
Silk - - - -	p. 466	Gold - - - - - - -	p. 471
Cotton - - - -	p. 467	Copper - - - - - - -	p. 471
Wool - - - -	p. 469	Iron - - - - - - -	p. 471
Tobacco - - - -	p. 469	Stone - - - - - - -	p. 471
Sugar - - - -	p. 469	Coal - - - - - - -	p. 471
Coffee - - - -	p. 470	Steam Engines, &c. - - - -	p. 472
Rice - - - -	p. 470	Roads, &c. - - - - - -	p. 472
Cochineal - - - -	p. 470	India Trade - - - - - -	p. 472
Lac-dye - - - -	p. 471	China - - - - - - -	p. 479

Indigo.

THE importation from India commenced about 40 years ago, but it has so greatly Gisborne, 1072.
increased as almost to have superseded all other indigos. The cultivation is carried on from Crawfurd, 1189.
Dacca to Delhi; the average quantity of exportation is 9,000,000 lbs.; the amount paid by
British-born subjects, for rent and labour, is stated to be 1,680,000 *l.*; on its arrival at
Calcutta, it is valued at 2,403,000 *l.*; and it is said to realize in England 3,600,000 *l.* The
annual value of the indigo exported is from two or three millions sterling, but it varies very
much. It is exported chiefly to England; some to America; some to France, where the
consumption has increased of late years; and a small quantity to the Persian Gulf. There Bracken, 49.
are from 300 to 400 factories in the Bengal provinces; chiefly in Jessore, Kishnagur, and D° 58.
Tirhoot. The best soils are those that are liable to inundation from the Ganges. It does D° 157, 158.
not require a very deep soil. Indigo is raised in the Madras provinces, as well as in Bengal, Rickards, 2830,
for exportation. There is none exported from Bombay, though the soil and climate are & Ritchie, 1515.
suited for it. Indigo, in small quantities, is exported from Madras; it is very inferior to Gordon, 605.
that of Bengal. There is very little cultivated in Coimbatoor; the cultivation is not found Sullivan, 5116.
to answer. The culture of indigo has increased the value of land very greatly; it has raised Crawfurd, 1895.
the price of labour, and therefore improved the condition of the people, as is seen by their
being better housed and clad. In Tirhoot the land rose from 2*s.* 8*d.* and 3*s.* 3*d.* per acre
to 4*s.* 7½*d.* and 7*s.* 6*d.*: there has been a rise of 50 per cent. in the price of labour; and
rents have risen in Tirhoot fourfold, and generally they have been doubled. The introduction of indigo has given great facilities to Government for the collection of the revenue.
On 56 indigo factories the average annual outlay for six years, without including interest or Bracken, 56.
commission, has been 319,300 *l.*; they return 398,100 *l.*; the gross profit is 79,600 *l.*: from
which, to ascertain the net profit, a deduction should be made of 18 or 20 per cent. for
charges and interest of money.

The low price of indigo in Europe will diminish the quantity produced. The agency D° 146.
houses have withdrawn their support from all the inferior soils, which the high prices had
brought into cultivation. The quantity of indigo could be increased, no doubt, but at Gisborne, 1087.
present the quantity supplied seems to be as much as is required in Europe.

The manufacture of indigo could not be carried on under a system in which the government D° 619.
took half the gross produce; it requires too much capital.

The order which allowed Europeans to hold land for the cultivation of indigo is encumbered Bracken, 110.
with many restrictions.

The great firms in Calcutta make advances to indigo planters. Generally speaking, in D° 58.
the commencement of their career, the planters borrow their capital; and the money is D° 141, and
advanced by the agent in Calcutta, at an interest of 10 or 12 per cent., on a mortgage of Chaplin, 5319.
the property. The interest is high because there is considerable risk. The actual stock
mortgaged is comparatively of small value, in some instances merely equal to the annual
outlay; so that in the event of an unfavourable season there would be a greater deficiency
perhaps than the mortgage could cover. Natives in Calcutta borrow at 12 per cent.; in D° 178.
the provinces not under the jurisdiction of the Supreme Court the interest is much higher,
24 or 30 per cent., attributable to the risk. Some of the factories within the last six or D° 183.
eight years have got completely out of debt; some of them have been obliged to abandon D° 188.
their factories from the amount of their debts. In addition to the interest, the agent charges
to the planter 2½ commission upon advances, and 2 per cent. upon sales. The indigo Crawfurd, 1885.
plantations are carried on generally by the capital of the houses of agency, banking-houses,
and merchants of Calcutta; but there are men of large property in this country who are
indigo planters: there are also indigo planters on the spot who are men of independent
property.

property. The natives have begun to imitate the European process of manufacture, and
Appendix, No. 2, have invested large funds in it; but their manufacture is in general very inferior. The
Gisborne, 1770. natives make indigo upon the European plan, but of inferior quality, because they do not
take the same care in the process; but they have shown no objection to adopting the European
Rickards, 2815. system. The natives of Oude have lately adopted a better mode of preparing indigo for the
European market; occasioned partly, no doubt, by the example of Europeans, but in a great
measure also by the unsaleable state of the article as formerly prepared, which rendered it
indispensably necessary that some improvement should take place before it could be brought
into general use. The manufacture and export were certainly not entirely begun by Europeans,
for indigo as a colour has long been known and used in the East, and therefore manufactured,
as well as exported, by natives alone. The great extension of the manufacture of late years
is no doubt to be ascribed to British enterprise and capital; but of the present produce of the
British provinces (exclusive of what is produced in Oude) at least about 20,000 chests are
actually grown and manufactured by natives alone. Some of the specimens manufactured by
natives are as fine as the most beautiful products of the European factories, but this is not
generally the case.

Bracken, 160. Many of the indigo planters have resided a considerable time in India; the majority are
British-born subjects; there are many Frenchmen. There are some half-castes among the
indigo planters, and they have advantages by being enabled to take farms and leases in their
own names; one of the largest concerns in India is held by a half-caste.

Gordon, 647. The greatest advantage that Bengal at present possesses, is the presence of such persons
Crawfurd, 1907. as the indigo planters. The indigo planters have that sort of influence which property gives
Bracken, 136. everywhere. The indigo planters are a very respectable class, and men of extremely good
information. As a body, they do not ill-use the natives, though there have been individuals
among them who have committed violence. There are now men of better education in that
line than there used to be. The result of the inquiry into their character is said to have
D° 344. been very favorable. Indigo planters settled at a distance from an European station have
been of much use in arranging the little disputes of the natives. Some of the civil service
have recommended that respectable indigo planters who live at a great distance from stations,
should be recognized by the Government as arbitrators, and, under certain regulations,
as magistrates. None of them are now in the commission of the peace, but it is desirable
that they should be entrusted with that office. They are in closer contact with the
people, and live upon greater terms of familiarity with them, than gentlemen of official rank
do: this, to a minor extent, would unquestionably give them facilities in settling the disputes
with the natives, but they could not devote their time to any very important cases.

Silk.

Crawfurd, 1880. There are three species of mulberry trees cultivated in India: the white mulberry, which
is used for feeding silkworms in Europe; the dark purple mulberry, used for the same
purpose in China; and the Indian mulberry, used for the same purpose in India. For the
purpose of feeding silkworms, its growth is confined to Bengal Proper; it has been increasing.
Saunders, 1966. It is cultivated from small strips, instead of the large tree; it is cultivated in
beds; it is a distinct species from that of Italy. There are two species of worms, the
country worm and the annual; the latter was brought either from Italy or China, and its
Bracken, 262. produce is better in quality than that of the country worm. Mulberry trees abound to
Sullivan, 4768. a great extent in India. The mulberry trees grow in some parts of Coimbatoor, and might
Saunders, 1972. be extended to all. A wild silk is found on the north-eastern frontier; it is wound, and
made into cloth for domestic use; it has not been considered worth the attention of merchants
here, and it is very inferior to the cultivated kind.

D° 1976. The cultivation of the mulberry and the production of the cocoons are almost entirely
confined to the natives; sometimes they are raised by the same, but generally by distinct,
D° 1978. parties. The Company make advances to those who supply the cocoons; the prices are
settled subsequently to the delivery of the silk or cocoon: and the sellers do not know
D° 2010. them at the time of delivery. Silk varies in quality according to the season in which it is
produced; the best is in the dry and cold season; but the quality chiefly depends on the
Bracken, 259. reeling. To carry the production of silk to any advantageous result would require a very
large capital; the silk filatures are expensive establishments, and have a great deal of
building connected with them. The silk is at present produced by the ryots, but the Company
have been at a large expense in building filatures upon an improved construction.
Saunders, 1982. The cocoons purchased by the Company are in general reeled at the Company's filatures
D° 1991. by natives. The machinery is on the Italian principle; very simple, and made at the
D° 1959. Company's factories. The Company have 11 or 12 filatures in Bengal; none in the Lower
D° 1987. 1984. Provinces. Gonatea silk is the best; Bauleah the worst. In some districts there are out-factories.
D° 1986. 2048. The silk districts have since 1827 been divided into circles, in consequence of
the competition of the residents in the different factories to obtain the largest quantity.
D° 1986. The same price is given for the silk of the same circle, whatever the quality may be; some
D° 2030. parcels are perhaps two rupees a seer worse than others. The Company's residents are
paid by a commission, said to be 2½ per cent. on the quantity supplied. They fix the prices
D° 2034. to be given for the silk. They are allowed, after they have supplied the Company, to purchase
D° 2054. on their own account, and act as agents for others. They are not good judges of
silk; there may be some who understand it, but in general they are quite ignorant of silk.
The business of collecting and managing it practically devolves upon the head native of the
establishment.

D° 1995. For filature silk the natives have adopted the Company's mode; for piece goods they
D° 1996. reel the silk differently, into putney silk, which is quite of a different nature. The native
mode

mode of reeling is by the hand. The Company frequently buy the silk reeled by the na- Appendix, No. 2.
tives. The attention of the natives is directed more to the quantity than to the quality of Saunders, 2008.
the article they produce, in consequence of the great demand of the private trade. A cer-
tain portion of material, if wound into superior silk, will not produce the same quantity as
if wound into silk of an inferior quality. The principal faults of the Indian silk are its D° 2063.
foulness, unevenness, and want of staple: to improve it, there is required greater attention,
in cultivating the mulberry, in rearing the worm, and in the reeling and manufacture of the
article. The raw silk of Bengal has deteriorated in quality lately. The quantity exported D° 2059.
has increased since 1824, owing to the opening of the trade; the duties also have been
diminished. There was a rise in price from 1824 to 1827, gradual, and considerable; but D° 2038.
the produce of India did not increase in the same proportion, which it would have done if
the trade had been free from the Company's interference. Mulberry land has risen in rent;
but generally speaking, land has risen little or nothing. The zemindars are interested in the
monopoly, as they obtain higher rents in consequence of the Company giving higher prices.
The actual producer is not benefited in proportion to the increased price. Under a different
system *, silk would be produced at a much lower price, and the producer be as well paid.
Good silk can be produced for less than half the average price of the Company's investment D° 2078.
in 1826, and for one third less than it was in 1815. If Europeans were to engage largely D° 2068.
in the cultivation, the quality would be improved; but they would not enter into it without
greater security for their property than at present exists. It might be rendered equal to
average Italian, and in some cases equal to good Italian. Bales of East India silk have D° 2071.
been sold realizing nearly the same price as that which, at the same period, the best Italian
obtained. Relatively speaking, considering the quality, the Company's silk and that of the D° 2073.
private traders have sold equally well; but the Company's is in general of a better quality,
and consequently sells at a higher price: greater attention is paid at the Company's facto-
ries; and the natives at theirs care more for quantity than quality. If the private trader
were allowed to produce silk in Bengal, as he now produces indigo, his silk would be as ✓
good as the Company's. The indigo and silk cultivation could be conducted together pro- D° 2077.
fitably. The Company's investment is made for the European market. The export to D° 1981.
England is almost entirely in the hands of the Company. The shipments of raw silk to Gisborne, 1148.
England, in the six years 1823–1828, increased 35 ½ per cent. over the preceding six years; Saunders, 2080.
while the Company's investments increased in the same period only 17 ½ per cent. There is
no native silk in Bombay. The Persian and Chinese silk have not improved. There has Ritchie, 1516.
been an increased importation into Bombay of raw silk from Persia, and there is a great con- D° 1262. 1292.
sumption of coarse silk at Ahmedabad. Silks are now imported into India from England; Bracken, 266.
they are subject to a trifling duty.

An experiment has been made to produce silk in Java, but it has not yet become an Maclaine, 1629.
article of export; the experiment promises to be successful; some samples have been
thought nearly equal to China silk. The mulberry grows luxuriantly, and the worms were
imported from China and Bengal. At present there is great difficulty in reeling the silk;
machinery has been lately introduced from China; and the difficulty at present experienced
may be easily overcome.

Cotton.

THE Indian cotton is not yet sufficiently good to vie with the American. The importation Bracken, 281.
has fallen off, from the competition of the American market. The cotton of the Company's Gordon, 818.
territory is the worst that comes into the British market; that of the islands of Seychelle
and Bourbon is the finest in the world. The Surat cotton, with reference to American, is Ritchie, 1324.
short stapled; it is very dirty, and latterly it has been much injured by the natives in adul-
terating it with water and sand. It is probably 15 per cent. below the common American
cotton in value; a great part of the difference arises from the difference in point of cleanli-
ness. Between the cleaned Bombay cottons and the best cleaned American upland cottons,
there would be a difference in value of from 10 to 15 per cent. There is a real difference in
the intrinsic value of the article, independently of any skill in the management. Indian Gisborne, 1054.
cotton is much inferior to the lowest kind of American, from shortness of staple, and from
being much more dirty. The defect in the culture has not been remedied; the dirtiness has
been partially remedied by great care in the selection, when Europeans have purchased it.
The Surat cotton is in general only applicable to the coarser manufactures of England, but Ritchie, 1336.
it is becoming a much more useful cotton in our manufactures than it was; it is now mixed
in spinning the finer cottons, and it is more generally used in the mills of this country. If
the quantity could be increased, it would materially interfere with the consumption of the
low American cottons. The improvement required in Indian cotton is the introduction of Gisborne, 1136
different seed, and a more frequent changing of seed, as well as much greater attention to
the cultivation. It is not sown in drills as in America, but broadcast; there is no care taken Ritchie, 1352.
of it afterwards, except to keep the cattle out of it. The introduction of a cotton of which D° 1271.
the wool adhered with less tenacity to the seed, would, if practicable, be a considerable
improvement.

The cotton plant at Bombay is almost entirely an annual, a green seed and short stapled. D° 1313. 1355.
Cotton

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* With respect to the mode in which the Company interfere with freedom of trade in silk, *see* pp. 477, 478 of this Paper.

Crawfurd, 1855. Cotton is not considered as a matter of primary importance in the cultivation of India;
rice, wheat, and grain generally, are considered as the most important objects of Indian
husbandry, and cotton a secondary one.

The ordinary cottons cultivated are for the most part the coarsest, because they are the
most easy to rear; the finer varieties are very rare, because the people have not skill to
D° 1862 keep them up; they are in fact delicate plants in comparison. The Indian cotton is short
in the fibre and strong in the staple, coarse, and always very dirty. No improvements have
been made in the cleaning of it. The seed adheres very closely to the wool, and it is very
difficult to separate. India is capable of producing cotton for the European market,
provided there is a proper application of skill and capital to the production of the article,
in the same manner as in other countries; but the unaided skill of the natives is incapable
of doing it.

Ritchie, 1330. Cotton is never cleaned with the saw-gin. Bombay cotton may be as clean as any
American, by picking it clean from the bushes originally. The machinery does not affect
the cleaning of it. The machine is only used to take away the seed; it must be picked
clean. The greater part of the dirt is leaf and sand as well as seed, left in by carelessness
or design. In May 1830, the Government published regulations to prevent the adultera-
D° 1310. tion, and it has become comparatively clean, though there is no improvement in the cotton
D° 1397. itself. It has consequently risen in comparative prices. But prices generally have been
D° 1341. lower since that time. If individuals possessing capital would engage in the cultivation of
cotton, it would be their interest to bring the cotton in the best state to market, and there
D° 1365. would be no need of regulations. It would be picked cleaner if it were picked separately
as the pods became ripe.

D° 1296. The attempts to improve the cotton have not succeeded. In some of the experiments
Bracken, 104. & the cotton deteriorated very much; in others, the seeds did not come up well. There has
Ritchie, 1359. been no improvement in cotton since the introduction of the free trade. It was better in
Gordon, 818. 1818 and 1819 than it is now. The Company have taken very trifling measures, not worth
Bracken, 281. mentioning, to improve it. There is no doubt that it would be improved by greater skill
Crawfurd, 1855. being employed in its cultivation. There is no reason in the world to suppose that the
cultivation of India might not be considerably improved.

Ritchie, 1404. The cotton is obtained through the medium of the natives. It is brought by them to
Bombay, and there purchased by Europeans. There are many natives who can be trusted
with those transactions. It is purchased by sample, and every bale examined; where the
deterioration went to a great extent, it was necessary to examine every bale in two or three
places, it was so falsely packed. No confidence was to be placed in those who brought it
down. Very rich natives are engaged in the trade, who would not adulterate, but their
underlings would.

Bracken, 86. Europeans do not superintend the actual growth of cotton, but they make advances to the
Gisborne, 1049. ryots. Europeans have no share in the culture of it; it is entirely carried on by natives.
No extensive attempt has been made by Europeans to cultivate it. The Europeans who deal
in it, have merely the collection of it, and perhaps the further cleaning of it after it comes
into their possession, and the packing of it for export.

Ritchie, 1366. No lands producing cotton are in the hands of Europeans. If Europeans were permitted
D° 1368. to settle, farms for the production of cotton might be cultivated; but as far as they have
gone yet, Europeans have not been successful, and they have had fair trials. Very superior
cotton has been produced, but it did not pay. The cultivation is too expensive. In two or
D° 1383. three years the cotton deteriorated. The superiority was owing to the introduction of new
D° 1386. seed; it would be possible to improve the cotton by the constant introduction of new seed,
Gisborne, 1177. but it would not pay. It is not likely to be improved but by the introduction of European
D° 1086. skill and capital. It might be materially improved if it were more in the hands of
Europeans.

Ritchie, 1403. When European agents are employed in the cotton districts they are paid five or three
per cent.

Gisborne, 1050. The Indian cotton could not be sent to England unless it was compressed to a much
smaller compass than it is when purchased from the natives. A screw-press is used at
Calcutta; at Bombay there are hydraulic presses.

Ritchie, 1361. The machine for cleaning cotton used by the natives is a small hand-gin, or wooden cylin-
drical machine; it has been used from time immemorial, and is the same as that used for
D° 1343. Sea-island in America. They dislike the adoption of our machinery. The machinery by
Gordon, 823. which the cotton is cleaned is very inferior; it costs 6d.; it is turned by hand; cleans the
cotton very rudely, and with great loss of labour; it requires no strength, but occupies the
whole time of one person. The cotton requires subsequently to be cleaned by a bow-string,
which breaks it to pieces. An American machine might be fitted up for about 5l. The
natives have no prejudice against any such machinery. The Hindoos buy flour from the
Ritchie, 1314. Strand Mills at Calcutta, where it is ground by machinery. The Government made a trial
of American machinery for freeing cotton from the seed, but it was not successful; the
machinery ground up the seed with the cotton. Surat cotton adheres strongly to the seed,
much more strongly than the American.

D° 1389. At 5d. the Surat cotton pays a fair profit; at 4½ d. it might answer as a matter of remit-
tance; at 4d. money would be lost by it. The price in Bombay is almost as low as it can
D° 1394. be cultivated at. The freight is 5l. a ton, about 1d. a pound, at which rate the usual
description of free-trade ships can afford to sail.

Gordon, 611. The Company's investment of cotton at Madras is procured by means of Commercial
residents, principally from Tinnevelly. In 1823 the investment was 8,000 bales of 250 lbs.
D° 709. It is sent to Madras, and thence to China. In the custom-house tariff the cotton of Madras
generally

generally is valued at 100 the candy. Tinnevelly cotton is valued at 120. It is remarkably
good, compared with other Indian cottons; it is the best, except Seychelles and Bourbon. Gordon, 835.
The cultivation can be extended considerably, and improved considerably. There is a Bracken, 281.
particular kind of cotton, in the neighbourhood of the Silhet hills, equal to any in the South
Sea Islands, but it is at present of very limited cultivation. Cotton has been tried in Saugur,
but the expense was so great in protecting it that it failed. There is no cotton cultivated Crawfurd, 1873.
by Europeans in Bengal, except as an experiment. The province is unfit for the cultivation
of cotton; it requires great skill and attention. It is extremely liable to depredation;
a whole cotton field might be plucked in the course of a night, where there are no fences,
and little protection from such depredation. There is a fine variety in the neighbourhood D° 1855.
of Dacca; it is cultivated by the natives alone, and is not at all known in the English
market, nor in that of Calcutta.

The general opinion is, that the fine specimens of Sea-island cotton cannot be grown at
any distance from the sea; the bare circumstance of planting the seed in the high lands
10 or 12 miles distant from the sea, is sufficient to deteriorate the quality immediately.
The finest of the China cotton is produced near the sea-side. A village near Mangrole, in Ritchie, 1301.
Kattywar, called Labarcoire, produces a small quantity of very fine cotton: it is cultivated
entirely by natives. It is said that it cannot be much increased. It appears to be only
grown in one particular spot; it is near the sea-coast.

The best Indian cotton is grown in Guzerat. There is a large quantity of cotton grown D° 1349.
in Cutch, but not in proportion to what might be cultivated. It is particularly fine in the Wildey, 2312.
staple, and well cleaned, much better than any that is grown in Guzerat.

A large portion of the cotton of Coimbatoor has always been taken by the Government, Sullivan, 4768.
sometimes by agency, sometimes by contract, which, though nominally open, is in fact
a close contract. Some Coimbatoor cotton has fetched a high price at the Company's
sales. As it grows upon the poorest soils, the produce may be carried to any extent. It
is principally exported to China by the Company. Only a small quantity of it is now sent D° 4784.
by way of Madras. It used to be collected at Coimbatoor; thence sent 180 miles by carts
to Palamcottah, where it was screened; then 30 miles to the coast of Tinnevelly; there
sent by boats across the surf to Madras; re-embarked at Madras, and again sent across
the surf, and kept there until the arrival of the China ships; then re-shipped across the
surf for China. This occasioned a great increase of price, and has caused the abandonment
of the trade.

Cotton is now taken in payment of revenue. Ritchie, 1398.

The Pacha of Egypt has been manufacturing cotton-twist by European machinery. It is D° 1281.
a low-numbered yarn, strong, but very unequal. The speculation is not likely to pay.
It was not liked by the natives.

In working up the cotton-twist imported from England, the natives make use of no Gisborne, 1032.
machinery but that to which they have been accustomed; they do not use European
machinery. A cotton-mill has been erected at Calcutta, for spinning yarn. It will require Ritchie, 1286.
to be very well and very economically managed, to answer.

The consumption of cotton is increasing very rapidly in this country. It amounts to Crawfurd, 1875.
15,000 bales a week at Liverpool. Indian cotton was first imported in 1790, and United D° 1868.
States cotton in 1791. The total export from all India, in 1827, was 68,411,015 lbs.; the
value of which, at 25*s.* per maund of 80 lbs., would be 1,068,922 *l.* The importation of
American cotton has increased from about 19,000 lbs. to 294,000,000 lbs.

(With regard to the Company's interference with the freedom of trade in cotton, *see*
pp. 487, 488. of this Paper.)

Wool.

THE wool of the Cutch sheep is particularly long in the staple, though not fine. It is Wildey, 2280.
principally exported to Persia for the making of carpets. A gentleman conversant with the D° 2293.
wool trade in London, has stated that wool of that sort is much wanted in this country.
It will make excellent blankets, carpets, and other coarse articles.

Tobacco.

EUROPEANS never engage in dealings in tobacco. They are not permitted to engage in Bracken, 122. 106.
the inland trade. It is produced extensively in the northern districts of Bombay, and Ritchie, 1421.
throughout those territories, of very fine quality. One bale imported sold higher than any
American; it sold at 6 *d.* when the latter was 5 *d.*; but the average of an experimental
exportation was found to be defective in the curing, and did not pay. It did not fetch
above 1 *d.* or 2 *d.* It is of a different description from the tobacco of North America, and
approaches more to the Brazil, the thin-leaved tobacco. If it were properly cured, it would
answer as an article of exportation from India to Europe; but it is difficult, from its great
delicacy, to bring into the proper state; the slightest particle of green vegetable matter left
in it, heats it on the voyage. All the importations of tobacco from Bengal and Bombay
have been failures. There is no impediment to individuals making the experiment of
improving the culture. The tobacco lands of Guzerat are the cleanest and best-farmed
lands. Tobacco is the most valuable product of the land in Coimbatoor. It is consumed Sullivan, 4768.
in Malabar, where, from the moisture of the climate, it is next to a necessary of life.

Sugar.

EUROPEANS do not enter into the immediate cultivation of sugar; they purchase it Bracken, 86.
generally in the bazaars, and they make advances to the ryots. Europeans do not engage
in the culture and manufacture of sugar in the same manner as they do in that of indigo,
because

because the manufacture of it requires a much greater dead stock than indigo does, and a great outlay at first. With respect to indigo, the outlay is annual, and the buildings are comparatively of small value. With respect to sugar, a large extent of country would be required under the control of an European, and he would have to construct very expensive and substantial buildings, and to erect machinery at great cost. The machinery now used in the East Indies is very inferior to that in the West Indies; but within these late years one or two sugar-mills have been sent out from England to India.

Gisborne, 1145.

The machinery is of the lowest description possible, merely a kind of wooden hollow cylinder to receive the cane, with a large post in the middle of it, which is pulled round by a bullock, and squeezes out the juice.

Bracken, 93.

There are no large sugar plantations in India. The quality of the sugar is complained of, and stated to be very inferior to West India. The first process of expressing the sugar from the canes is managed by the person who grows it, and he takes it then to a second party, by whom it goes through another process. It could be grown to any extent, and if capital were applied, the quality would be better; but it is doubtful whether there would be any immediate change; the sugar-cane itself in India, from bad management, is not equal to the West India sugar-cane. There would be no impediment to obtaining any extent of land for sugar, as the present cultivator would be as well disposed to sell or let his field for sugar as for indigo. There is also a great abundance of land at present unoccupied; and if the cultivation of sugar and other articles of export were considerably increased, by an outlay of capital, and the application of European skill, there would not of necessity be any diminution in Indian produce as applicable to the food of the natives.

Gisborne, 1056.

The quantity of sugar exported has rather increased, but its quality is so inferior generally to West India sugar that it cannot be brought into competition extensively with it; the grain is inferior, and it is much less perfectly freed from impurities in the manufacture. The sugar-cane is as good in Bengal as in the West Indies, and some of a superior quality has been produced, after undergoing an additional process in the manufacture; but it was generally at a cost too high to make it a profitable remittance.

D° 1086.
D° 1177.

If European machinery were used in its manufacture, it might be materially improved. The improvement of sugar is not likely to be effected by any other means than the employment of European skill and capital. The Company have made many attempts unsuccessfully.

Gordon, 619.

The manufacture of sugar could not be carried on under a system in which the government took half the gross produce; it requires too much capital.

Gisborne, 1063.
Rickards, 2830.

The Bengal sugar is very considerably inferior to that of China and Siam: the Chinese are more skilful than the Bengalese in the manufacture. The soil and climate of Bombay and Madras are suited to the growth of sugar; but no sugar is produced for exportation in Bombay.

Ritchie, 1416.

The sugar-cane is grown in almost every village, but it is not made into sugar. There is no manufacture there; it is imported from Bengal, China, Manilla, Mauritius, and occasionally Java.

Sullivan, 4768.
D° 4785.

The sugar-cane is common in Coimbatoor, and sugar in a rough state, called juggaree, is exported by sea from Coimbatoor.

Petition from London Merchants, March 31, 1831. Report 1830-31, p. 152.

Bengal sugar pays a duty in England of 120 per cent. on the gross price, which, after deducting freight and charges, is equal to 200 per cent. on the proceeds in England.

Coffee.

Bracken, 250.

There have been many attempts made by Europeans in the cultivation, but they have invariably failed. The Bengal sun is too powerful. An experiment has been tried, of planting the plaintain-tree between the coffee-trees for shade, as the plaintain has a very broad leaf.

Sullivan, 4768.
5075.

The cultivation of coffee has been tried to a very considerable extent in Coimbatoor, and found to answer remarkably well.

Rice.

Gisborne, 1066.

The exportation of rice from Bengal has increased very much within the last three or four years, to five times its former amount; principally owing to the invention of some machinery for freeing it from the husk after it arrives in England. It used to come with a great deal of dirt and much broken in the grain; and very inferior in colour to the American rice; whereas now, by coming in the husk, it arrives with the grains unbroken, and can be cleaned in this country so as to look as fresh and bright as the American. There has also been a reduction of duty.

Gordon, 2253.

If it could be cleaned in India as it is in Carolina, it would be brought in greater quantities. In 1829, the export from India of rice in the husk amounted to 1,000 tons, in consequence of being cleaned in this country by machinery better than by hand in India. In the husk it pays double freight, as it occupies double the space.

Cochineal.

D° 632.

The cochineal insect is collected in the Southern Provinces of Madras. It is very coarse and inferior as compared with that of Mexico. It was first introduced by a surgeon on the Madras establishment, about 30 years ago.

Gisborne, 1081.

The price of cochineal has fallen one fourth from what it was 10 or 12 years ago; caused perhaps by the lac-dye; but the imports have materially increased, which may have tended to its decline. None is imported from Bengal.

Lac-Dye

Is imported in considerable quantities. It was discovered by some Europeans who were Gisborne, 1074.
in the interior of India. Stick-lac is the gum, with the insect or the egg of the insect in it, from which the lac-dye is made. The dyeing particles are separated from the gummy particles, and the gum made into shell-lac. Lac-dye is used in the dyeing of scarlet cloths, as a substitute for cochineal, but it is not adapted for the finest dyes. The lac is employed very much as a varnish. Stick-lac used to be imported into Great Britain in considerable D° 1164.
quantities. It is much more bulky in that state than as lac-dye.

Paper.

The paper manufactured in India is very coarse and inferior. The Baptists' missionary Gordon, 2235.
factory at Serampore is the only paper manufactory.

Gold.

Gold has been found on the Nilgherries, and is collected of a pure kind, and in some Sullivan, 4769.
quantity, in the district of Wynaad, immediately below the mountains.

Copper

Has been found in the North-western Provinces of India. Bracken, 350

Stone.

There are many stone quarries. D° 329.

Iron.

Iron ore is abundant in most parts of India. It is worked by the natives, especially at Gordon, 2258.
Salem. At Ramnad it is sold at a higher price than British or Swedish iron; it is more pliable, and adapted to many purposes for the natives; but there is great waste in working it, and it is therefore expensive. The native-manufactured iron is very inferior to the English, owing to inferiority in the mode of manufacture. In the neighbourhood of Burdwan Bracken, 322.
there is a quantity of exceedingly fine iron ore, but the better kind is found on the Madras coast. It is not easily converted into steel, but when made the steel is remarkably good. An establishment has lately been set up near Madras, by Mr. Heath, as a regular iron-foundery. He has introduced European machinery. He has an exclusive privilege of Sullivan, 5033.
manufacture till the end of the charter. The iron is very superior to any in this country, D° 5035.
and even to Swedish. Iron ore is found in great abundance immediately upon the frontier D° 4768.
of Malabar; it is remarkably cheap in Coimbatoor. The iron of Cutch is particularly fine; D° 5031.
its ore possesses about 22 per cent. of iron, from 10 to 12 per cent. more than common iron Wildey, 2281.
ore. It is found principally on the surface; the natives gather it in baskets, and burn it with charcoal. The finest steel in India is made in Cutch; and the natives fabricate armour, sabres, &c. They are the best blacksmiths in Asia; their horse-shoes are particularly fine, and far preferable to those in England, being more malleable, and not so liable to break. The iron mines might no doubt be worked with advantage, if the Government gave encouragement.

Coal.

There are large mines in a district called Burdwan, 130 miles from Calcutta, now worked Bracken, 301.
to the extent of 14,000 or 15,000 tons annually. They were first worked about 14 years ago, but they have not been in extensive operation more than six or seven years. They are situated on the banks of a river, connected with the Hooghly. The bends of the river increased the distance from Calcutta to between 200 and 300 miles. There is only one season in the year in which coal can be brought down, as the river is shallow except during the rains; at that time 300 or 400 boats make three or four trips. The mine is extensive and of good quality; the seam is nine feet deep, and about 90 feet from the surface. From 2,000 to 3,000 people are employed. There is only one European in charge. The natives work well as miners; they receive from 6*s.* to 8*s.* a month; the overseers more. The coal is principally used for steam-engines, and is sent for that purpose to Singapore; it has also been lately applied to the burning of bricks. The Company use it extensively in their public works, the marine and mint departments. It is delivered D° 330.
in Calcutta at 20*s.* the chaldron; ships from London and Liverpool often take coal, but not in a large quantity, and sell it at from 30*s.* to 40*s.* The natives had never sunk shafts; they use it very little indeed as fuel in Calcutta and the Upper Provinces; in the Upper they use cow-dung, and in the Lower Provinces, wood; the latter is sold in Calcutta at 32*s.* for 8,000 lbs. The jungle is regularly cut for the purpose. Europeans have begun to use coal for culinary purposes. Coals are also found in Bundelcund. In most parts of Cutch coal D° 350.
would be found in abundance. The Cutch coal ignites more quickly than the English; Wildey, 2264.
and from the superior quality of the gas it contains, it would answer for steam machinery better than the coal which is generally used in this country; it would not encrust the flues of the engines as British coal does; it burns to a white ash, and is rather rapid of combustion,

Report on the Coal, 2290. bustion, but not so rapid as to exhaust itself in a very short space of time. It has not been used in the public works at Bombay. It is found about 30 miles from the sea; probably during the monsoon it could be brought down the river. The coal mines might no doubt be worked with advantage if the Government gave encouragement.

Steam Engines, &c.

Bracken, 304. Are increasing in India. The navigation from Calcutta seaward as been much improved by steam-boats. The tugs take ships out with great facility in one or two days; formerly a vessel was perhaps a fortnight in going from Calcutta to Saugur, in consequence of the detention arising from strong tides and freshes.

Gordon, 2233. Several steam-engines have been introduced into Bengal, almost exclusively in the neighbourhood of Calcutta, for pumping out docks, making and pressing paper, watering the roads, boring cannon, coining, grinding flour, spinning, weaving, and printing cotton. D° 2237. The flour mills are very extensive; the undertaking is new, and like most new undertakings not considered profitable. D° 2239. The machinery for spinning cotton has scarcely commenced its operations; lookers-on of course considered that the property was not promising.

D° 2241. The scarcity of fuel and the absence of falls of water are obstacles to the establishment of extensive machinery for manufactures; but it does not require many favorable stations to supply a lage extent of country.

Roads, &c.

Gordon, 803. It may be said that there are no roads or bridges whatever in the Madras territory. None exist beyond the town of Madras; the rivers are usually crossed on rude rafts of split bamboo and earthen pots. Sullivan, 5083. In Coimbatoor the roads are remarkably good; there are very few parts of India where they are so. Great efforts have been made to build bridges, and form roads, but very little attention has been paid to keeping them up; a road and a succession D° 5041. of bridges have frequently been washed away in one monsoon. A few small bridges have been constructed by Government in Coimbatoor; two most magnificent bridges have been built across the Cavery by a native, named Ram Sammy Moodeliar. Ritchie, 1532. The roads in Bombay have been much improved of late.

Gordon, 1014. The rate of travelling by dawk is about 1 *s.* a mile, beides a small gratuity to the bearers at the end of each stage.

Maclaine, 1744. There are beautiful roads from the one end of Java to the other; the cost is paid out of the revenues of the island, which are considerable; and the natives are obliged to give so many days' labour. The Europeans have made roads on their own estates.

Sullivan, 5037. Some old canals have been lengthened by the Government of India, but nothing more has been done. Such works are usully executed at the public expense, with money advanced from the public treasury; private capital might be so employed with great advantage. Gordon, 553. Madura depends upon artificial irrigation; the tanks are under the care of Government, D° 805. and are in the worst possible state of repair. D° 565. The whole system of cultivation is by irrigation, but there is no work for the purpose deserving of particular notice. In all parts of India irrigation might be carried, by a proper expenditure of capital and skill, to a much greater extent than it now is. There is a large field for the application of capital in economizing Sinclair, 4233. the water; many improvements might be introduced. Mr. Gordon's assertions with regard to the means of irrigation are not correct; one of the greatest works for irrigation perhaps in the world is the Annicut; it was not built by the Company, but there it is deserving of notice. The Company have built in Tanjore, in various parts, sluices and aqueducts of very great importance, and have materially improved the irrigation. The most minute attention is paid to the keeping of the channels clear, and to the promotion of irrigation by every means. Nor is it correct to say that dry land is of no value; in Tanjore and Ramnad Sullivan, 4729. it is of great value. The irrigation of the land is in almost all instances conducted by the capital of the Government, but Coimbatoor forms an exception: there the wells are made by the ryots' own capital. The large works, dams and tanks, are effected by money from the public treasury; but the great sources of irrigation are the wells constructed by the ryots Chaplin, 5280. themselves. In the Deccan there are very few tanks, but there are very many wells and other means of irrigating lands. Many of them were in a state of decay, and several have been restored by the British Government. In the Ceded districts of Madras, a large expenditure took place annually for the repair of tanks; wherever they are considered necessary, they are always made, with a view to the revenue; and Government are never backward in making advances for the purpose. Where there is sufficient population to make the Sullivan, 4768. means of irrigation available, the cultivation might be much extended by applying a portion of the revenue to the increase of irrigation. Coimbatoor is intersected by rivers, from which canals are taken off for irrigation; these, at a comparatively small expense, might be so prolonged and enlarged as to make a canal communication from one end of the province to the other, and to connect the eastern and western coasts.

India Trade.

Bracken, 4. There are five or six large and old established commercial firms in Calcutta; 12 or 14 have been established since 1815. The general business carried on by such houses is agency and banking in all its different branches; they advance money for commercial purposes; and they act as consignees of goods shipped from London and the outports. The mercantile transactions of Calcutta extend to China, all parts of India, America, France, the

the Persian Gulf, to a small amount to Holland and Denmark, and a very little to South America; the trade to the last country has fallen off much of late years. The commerce of Calcutta has increased very considerably, owing to the greater facilities afforded since 1818, by the opening of the trade.

In 1813-14 the Imports were - £. 2,120,000 - - - - Exports £. 5,390,000
1827-28 - - - - - - - 4,150,000 - - - - - - - - 8,730,000

The proportion carried on with Great Britain is about seven tenths of the whole; at the ✓ opening of the trade it was about five tenths. The principal imports of late years have been cotton piece goods and twist, metals (spelter or zinc is now very largely imported), woollens ✓ and wines, particularly sherry, which was a novelty in the Indian market. The spelter is of the same quality as tutenague, but not quite so good; the latter was chiefly imported from China, but the importation has now ceased; it is used with copper and tin for making pots, pans, and cooking utensils; they are generally made up in India, but some have been fabricated in this country, and have sold very well; there is scarcely a native that has not one such pot, and also a large plate or platter of the same material. The staple articles of Bracken, 49. export from Bengal, are indigo, sugar, saltpetre, and at one time cotton, but that has fallen ✓ off very much, and raw silk. There is a large trade in grain with the Isle of France, which is almost entirely supplied with rice from India. There are a very great number of native Ritchie, 1213. houses carrying on foreign trade; the native merchants consist of Parsees, Hindoos and Mahomedans. It is not the custom for the principal European mercantile establishments to have a native partner, but there are often native partners in particular speculations in the principal houses. The Parsees are the most intelligent; they are for the most part free D° 1218. from the prejudices of caste, and frequently embark as supracargoes, principally for China. ✓ The natives are much given to commercial pursuits, and well qualified to succeed in them. Rickards, 2839. They are sufficiently commercial to answer the highest expectations that can be formed with respect to trade between the two countries, but our local institutions must be greatly altered before they can become prosperous, so as to admit of an extensive commercial D° 2825. intercourse. Trade cannot be much increased unless the condition of the natives be bettered, Ritchie, 1532. so as to give them the means of paying for imports. There has not been much prosperity L. Smith, 5463. among the native merchants of late; they are not so rich as they were; they were immensely rich. The opening of the free trade of India has generally extended the commerce Gordon, 388. with that part of the world; Calcutta has been principally influenced by it. It has injured the re-export trade, for Calcutta was previously a sort of emporium, but it has greatly increased the import and export trade. The country shipping interest has suffered; the competition of British ships having injured it. In 1814 ships were chartered at 25*l.* D° 399. per ton, now at 30*s.*; the price of cotton was 1*s.* 3*d.*, it is now 5*d.*; of pepper, 1*s.* to 1*s.* 3*d.*, now 3*d.*

For 10 years from 1794, the American trade with Bengal averaged: Rickards, 2748.

	Exports - £. 464,357	- - Imports £. 390,606
In 6 years from 1802-3, all India - - -	1,154,494	- - - - - - 1,247,920
In 3 years from 1808-9 - - - - - - -	1,705,814	- - - - - - 1,627,612

It was said that the increase was owing to the state of war, and that it would fall off in peace; it did not fall off till a double duty was imposed on the neutral trade with India. ✓ In 1793 private merchants were partially admitted into the India trade, but the forms and restrictions were such as to be attended with much inconvenience; yet the imports from India by privileged traders were in 1793-4, 187,710*l.*, and in 1811-12, 1,169,023*l.* The Company's prognostication of the evils to result from the opening of the trade has not been verified. It is impossible to deny that the trade has vastly increased since 1793; that D° 2753. the increase embraces a great variety of articles formerly unknown or not used in India; and that the Company never have carried this trade, and never could carry it, to the extent of which it is obviously susceptible; there would not have been such an importation as Gisborne, 1021. there has been of British cotton twist, if the Company's monopoly had continued. In 16 Rickards, 2753. years the Company's trade has only averaged 1,882,728*l.*; the private, 5,451,452*l.* The private trade is, therefore, five* times as great as the Company's, which proves that the Company have not carried the trade to its fullest extent; that private traders are much more fit for extending the commercial intercourse with India; and that no definite limit can be placed to the extension of that trade, if our institutions abroad allowed wealth to increase among the natives. The extended and extending† consumption of British manufactures D° 2758. among the natives is to be ascribed to the circumstance of our manufactures and staples being perfectly suited to the wants and tastes of the natives, who will assuredly use them to the utmost extent of their means; to the great cheapness of the British articles consequent on the use of machinery; and to the opening of the trade in 1813. If greater facilities were given, a continued extension of the trade would go on, provided that those facilities were coupled with a salutary reform of the revenue and judicial regulations; for commerce with a wretchedly poor people can only be carried to a limited extent. The freight outwards is, on dead weight, 20*s.* to 30*s.* per ton; on light goods, 2*l.* to 3*l.*; homewards, about 4*l.*, D° 2763. and from 5*l.* to 6*l.* This freight has continued for so many years, that there is reason to suppose

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* The one sum is not quite *thrice* the other.

† For the extent to which our manufactures are used among the natives, *see* Rickards, 2820. 1317; Wildey, 2296; Sullivan, 5102; Gisborne, 1142. 1035; Ritchie, 1531; Gordon, 410; Bracken, 18. And for the interference thereof with the native manufactures, *see* Sullivan, 5104; Rickards, 2853; Gisborne, 1038. 1142; Bracken, 18. 34; Ritchie, 1262.

suppose that the ship-owners must find their advantage in the voyage. The freight paid by
Rickards, 2769. the Company for the regular chartered ships, taken up for five voyages, is 20 *l.* or 21 *l.* At
the freights formerly paid by the Company, and at the present prices in England, it would
D° 2772. have been impossible to have imported cotton wool, sugar, saltpetre, &c. The obstructions
which still impede the extension of the Indian trade, are the forms and restrictions imposed
by law on persons and ships proceeding to India, the Company's interference with the trade,
D° 2774. the China monopoly, and, the greatest of all, the poverty of the people. The shipping of
this country has since 1823 been allowed to carry on the coasting trade of India, but vessels
must first clear out from England for one of the Presidencies; ships of a smaller burthen
than formerly can now proceed to India; vessels of 250 tons or less are the most convenient
size for Singapore and the Eastern Archipelago, and often better suited to the means
of persons carrying on the Indian trade. Cargoes arrive in as good a state in a small vessel
as in a larger; the rate of freight is the same, and the expense of sailing is less. Europeans
Gordon, 410. procure European articles at a much cheaper rate than they did formerly, and the natives
obtain better prices for their produce. The free trade has introduced into India new articles
of commerce, especially spelter and cotton goods. At the opening of the trade, Calcutta
exported to London two millions sterling of cotton goods, and now it imports two millions
sterling of British cotton manufactures. Since the opening of the trade many drugs and
dyes have been exported from Calcutta which were not exported before. The articles imported
Gisborne, 1018. into India by the private trade, are all kinds of cotton and woollen goods, copper,
lead, iron, spelter (to a considerable extent), glass, earthenware, and other articles suitable
to Europeans, in more limited quantities. The returns are in sugar, rice, indigo, coffee (not
much from Calcutta), saltpetre, cotton, silk, lac-dye, shell-lac and pepper.

D° 1021. The first import of cotton-twist was in 1823; in 1824 it was about 121,000 lbs.; in 1828,
4,000,000 lbs. From 1814 to 1824 repeated attempts were made to introduce it, but without
success, the price being too high for the natives to purchase, and it was also supposed
that it was not fitted for native use. There would not have been such an import if the
Bracken, 33. Company's monopoly had continued. There was no great quantity imported before 1824
or 1825. The value of the importation in 1827 and 1828 was about 190,000 *l.*; in the following
year it increased considerably; in 1829–30 it fell off; but the average of the three
years, 1827–8, 1829–30, was about 230,000 *l.*

Gisborne, 1173. The import of British white and printed goods into the countries east of the Cape was, in
1815, 800,000 yards, and in 1830, 45,000,000.

Ritchie, 1236. The value of the imports of cotton was in,

1829, into Calcutta -	£. 655,462	Bombay - - -	£. 570,626
1830 - - -	798,756	— - - -	618,174

Gisborne, 1084. The principal obstacles to the extension of commercial intercourse between Great Britain
and India, are the want of returns more suited to the markets of Great Britain, and the bad
quality generally of the products of India. If the cultivation were more extensively in the
Gordon, 410. hands of Europeans, those products would be very materially improved. The commerce of
Madras has not increased in a similar ratio to that of Bengal. The foreign trade of Madras
is not considerable. There is no good harbour along the Coromandel coast. The staple
D° 594. products of export from Madras are cloth, salt, and chanks; the cloth to most countries; the
salt to Bengal only. There is also an export of mineral alkali, called caramutti. The commercial
Ritchie, 1228. intercourse between Bombay and the United Kingdom has increased very considerably
since the opening of the trade. The principal articles of import into Bombay are
metals, woollens, cottons, and cotton yarn. In 1816 the consumption of British cotton fabrics
was very trifling; there was only one Indian merchant in the bazaar at Bombay in the
habit of dealing in British piece goods, and there was much difficulty in disposing of an
investment. The low price at which they can now be afforded from this country has caused
the consumption to become considerable, aided to some extent by the pains which are taken
to adapt them to the wants of the natives; they are made to imitate exactly similar
D° 1238. native goods. British metals are very largely imported into Bombay. The first import of
spelter was in 1822; previously, tutenague, a finer description of the same article, was
D° 1242. imported from China; that is now driven out of the market. The European manufactures
imported into Bombay are principally consumed at the Presidency, Surat, and other large
towns; latterly, a considerable quantity has gone to Malwa, in return for opium; much is
also carried up the country; and there is a large export to the Red Sea and Arabian Gulf,
D° 1292, principally to Bushire. The returns are principally bullion, and latterly silk in large quantities.
A great deal of the silk has of late years, in consequence of the reduction of duties,
and 1262. been re-exported to England; but there is also a great consumption of coarse silk at Ahmedabad.
Bracken, 266. Silks are now imported into India from England; they are subject to a trifling
Ritchie, 1242. duty. In 1823, in the southern parts of Persia, the bazaars were filled with British manufactures,
principally printed goods; the northern parts were supplied with German and
French productions: the latter are comparatively much dearer. In 1819 and 1820 there
were no British manufactures in Malabar and the internal provinces of the southern part
of India; they had scarcely reached so far, and they were at that time much dearer than
they now are.

D° 1497. In Bombay nine per cent. is the interest, and Europeans lend their money at nine; but
the interest with mercantile houses is only five. One per cent. commission is charged, not
on the loans, but on the account generally. The rate of interest is lower than in Bengal,
because there is not so much employment for money; a good deal of the Bombay capital
is employed in Bengal; the profits of trade are smaller and more steady. No advances are
made for agricultural purposes.

The export of Chinese articles generally from Bombay to the Deccan, and the export of metals, has decreased of late years, in consequence of Poona having ceased to be the seat of a government. The returns for British manufactures are made to Great Britain in produce of all descriptions, in bullion and bills; and by sending produce to China, such as cotton and opium.

Ritchie, 1526.
D° 1538.
D° 1318.

There have been considerable fluctuations; but upon the whole the India trade must have been profitable, from the immense increase that has taken place. Since the opening it has been a source of gain, but probably not to a very large extent.

Gisborne, 1088.
Ritchie, 1509.

The Company have made very considerable remittances of specie to this country of late years. Private merchants have also occasionally, but not at all extensively, resorted to the same means.

Gisborne, 1181.

No alterations are necessary for the trade between England and India, except the giving greater facilities for making returns from China, and taking off duties and the internal imposts. The India trade would be considerably increased by throwing open the China trade. It might be increased if the power of obtaining returns were greater; the absence of proper returns is the chief impediment to its great increase. At present the Indian markets are rather glutted. If there were proper returns to be sent, English manufactures could be sold all the cheaper for the profit made on those returns. A perfectly free intercourse between Bombay and China, and between China and Great Britain, would add facilities to the commercial intercourse between Great Britain and India. The trade has increased beyond all expectation. It is susceptible of still greater increase: a free introduction of capital, enterprise and skill, under proper protection, and just and equal laws, would facilitate the increase. The difficulty of finding adequate returns necessarily follows from the obstructions to the application of capital to the soil and to the industry of India generally. The products of India might be considerably increased and improved.

Ritchie, 1520.
Gisborne, 1154.
Ritchie, 1514.
D° 1442.
Crawfurd, 1848.

There is a great want of specie in India, owing to its being made a principal medium of remittance to this country; this may be ascribed to the increased exports from Europe to India. If the products of India saleable in this country could be increased in quantity and value, the inconvenience to India from the drain of specie would be remedied. The ryots in the Bellary district have required that the revenues should be taken in kind.

Sullivan, 4979.
D° 4951.

Comparing the duty in England with the price of many articles of Indian produce, it will be seen that the former is in many instances exorbitant; and a grievance common to all such articles is, that they can only be imported into a few of the ports of the United Kingdom, and cannot be removed thence (as goods from other countries can) without the duties being first paid. The evil is threefold: the trader is obliged to advance a capital of from 100 to 400 per cent. above the cost price, before the articles can be distributed for general consumption; the price to consumers is enhanced by the profit on the employment of a capital twice or five times as large as would otherwise be necessary; and the enhanced price operates as an incentive to adulteration.

Petition from London Merchants, March 8, 1831. Report 1830–1, p. 150.

The present scale of duties on East Indian goods shows a variation from less than one per cent. up to 400, on the present value of many important commodities; on some minor articles the duty varies from 1 to 1,000 per cent., and in one trifling instance the duty is 3,000 per cent. Such a scale requires revision, equally for the benefit of the revenue and the encouragement of trade.

Petition from London Merchants, March 31, 1831. Report 1830–1, p. 151.

The use of British manufactures might be greatly extended, if greater facilities were afforded for the returns of this country; all lowering of duties would tend to that effect, but what is principally wanted is the improvement of the quality of Indian articles.

Gisborne, 1176.

British manufactures pay on importation into Calcutta 2½ per cent. Indian manufactures pay on importation here a very high duty. If the duties in England were repealed, there would still not be a considerable import of Indian manufactures into England. The trade between India and England is limited by the heavy duties on some articles, particularly sugar* and silks, and to a certain extent, cottons.

Gisborne, 1185.
Bracken, 281.

If the India trade were left to the Company and the natives, it would dwindle away.

D° 279.

The insecurity of persons and property is the principal impediment to the growth of the trade of India. Private individuals cannot export arms and ammunition to the East; consequently those articles are chiefly supplied by Americans at Sumatra, Cochin China and Siam.

Gordon, 469.
D° 405.

The commercial intercourse between Bengal and Madras is one of export of grain from the former, and salt from the latter; but the monopoly interferes with the export of salt. It answers to import salt from England, notwithstanding what was intended to be a prohibitory duty. The salt imported into Bombay is sent from Madras, none from Bengal, in consequence of the cheapness of the Madras salt. Duties are levied between one presidency and another, as between foreign states. At Calcutta the rates of pilotage and mooring charges are very heavy; on the Coromandel coast there is no pilotage, but the anchorage is heavy on small ships. There is unnecessary delay in obtaining clearances.

D° 439 Forbes, 2421.2435. Mill, 4112.
Gordon, 465.
Mill, 4129.
Gordon, 471.

The duties in Ceylon are very heavy. If a more free commercial intercourse were allowed between Ceylon and the various parts of India, it would tend greatly to the advantage of both countries. It is usual for ships coming from India to touch at Ceylon, and the trade is certainly much impeded by the high duties. There is a considerable export of grain and rice from Bengal and the Malabar coast to Ceylon. The population is to a great extent dependant upon the foreign supply, as rice is their chief food, and very little is produced in Ceylon itself.

Stewart, 2461.

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* Bengal sugar pays a duty in England of 120 per cent. on the gross price, which, after deducting freight and charges, is equal to 200 per cent. on the proceeds in England; p. 470 of this Paper.

Gisborne, 1000. The effect of free trade in Java was a very extensive demand for British manufactures; cottons (white and printed piece-goods), woollens and metals. From Java the returns to this country are coffee, sugar, rice; and sometimes to Calcutta, tin, japan, copper and spices.

Maclaine, 1570. Java carries on trade with the neighbouring islands, China, British India, Straits of Malacca, Europe, and America. The trade has increased considerably of late years; in D° 1835. 1828 the amount was three millions. The trade with the Company's possessions is consi- D° 1570. derable. There are no obstructions in the way of it. Articles of European manufacture are extensively consumed in Java, cotton piece-goods, iron, steel, glass, &c. The cottons are obtained from Belgium (not Holland), Great Britain, British India, and China. The first importations of British manufactures took place in 1814-15, about the commencement of the free trade. The largest importation was in 1823, amounting to 6,000 cases of British cotton goods, each case being valued at 50 *l.* From 1814 to 1821, the duty was 15 per cent. upon the invoice; afterwards there was an *ad valorem* duty of 26 *l.* 5 *s.* This turned the scale in favour of Belgian goods, but still a great quantity of British goods was imported. If it had not been for that duty, the consumption of British goods would have doubled. The greater part of the British goods imported, are white, and are afterwards dyed by the Javanese according to their tastes. Attempts have been made by the dyers here to imitate them, but not very successfully. In consequence of the facilities given to calico-printers by the recent repeal of the duty, their future attempts may be more successful. The Javanese have a coarse and substantial, but high-priced, cotton manufacture of their own. They formerly imported a large quantity of the cotton fabrics of Madras and Bengal. In consequence of the opening of the trade, the fabrics of Madras, being of a finer description, have been almost superseded by the introduction of European goods, but the coarse cottons of Bengal are still introduced largely into all the Malay countries. Upon the cotton goods of India imported into Java there is a duty of 15 per cent. upon D° 1835. the invoice; and the duties upon the other productions of India are equally low. English D° 1581. twist is sent to Java and woven there, but not in large quantities; not in such large quantities as to other parts of the East. About 3,000 tons of European iron are annually consumed in Java; both British and Swedish are used, but the latter is perferred. It is taken in an unwrought state, and fabricated there: a very small quantity of wrought iron is imported. Very little of that metal is produced in Java itself. The island is supplied with unwrought copper from Japan, and wrought, such as copper sheathing, from England. About 600 chests of opium are imported: in 1820 three fourths were from Bengal, and one fourth from Turkey; in 1829 three fourths were Turkey, and one fourth Bengal. The revenue derived by the Dutch from the monopoly and import duties is about 262,536 *l.* The monopoly increases the price from 600 to 800 per cent. In 1828 the other customs amounted to 225,405 *l.* The staple articles of export are coffee, sugar, rice, spices, tin, tobacco, indigo, sumac, and hides. Coffee is rather on the decrease; it is in great part a monopoly of the government; it is not of a very high quality. The government coffee is superior to that produced by natives; inferior to that cultivated by European planters. The cultivation of sugar is on the increase; there is a large field for the increase, if there were a foreign demand. In 1828 rice was extensively exported; 26,000 tons to the neighbouring islands, China, Europe, the Isle of France, and a small quantity to the Cape. The export of indigo was, in 1828, only 24,000 lbs.; in 1829, the production of the island was 152,000 lbs., and it is rapidly increasing, attributable chiefly to the encouragement of government. Some Chinese attempted the cultivation of it very successfully: the principal planter is a Chinese. Some samples were equal to fair Bengal, but owing to the chests being packed very unevenly, the buyers had little confidence in it: its being a new article was also against it. Tobacco is exported very largely, between 1,300,000 and 1,400,000 lbs., worth 4,000 *l.*; consumed chiefly in the neighbouring islands; a small quantity is sent to Siam and the Cape: the cultivation is in the hands of the Chinese. Spices are exported, but they are not grown in Java; the value of the export is 50,000 *l.* The production of Banca tin amounts to 2,000 tons, worth in Java about 100,000 *l.* Spices and tin are monopolies. A portion of the Banca tin is brought to Europe. An experiment has been made to produce silk, but it has not yet become an article of export; it promises to be successful; some samples have been thought nearly equal to China silk. The mulberry (the white and the Persian) grows luxuriantly. The worms are brought from China and Bengal. At present there is great difficulty in reeling the silk; machinery has been lately introduced from China: the difficulty may be easily overcome. Several experiments have been lately made in the cultivation of tea, cochineal, and cocoa. Tea has been introduced with good D° 1646 success. The commerce of the country is chiefly carried on by the Chinese; they are a more alert and active people than the Japanese; as merchants, they have much more enterprise and intelligence. The Chinese settlers trade extensively with the Eastern islands, with the Malay Peninsula, and also with Europeans. There are also settled in Java a considerable number of Arabs and Armenians. The Arabs are not equal in intelligence and enterprise to the Chinese; they are not so liberal in their dealings; a matter of business which would occupy an hour with an Arab, would be settled by a Chinese in a few minutes. The Javanese themselves are becoming more provident. There is a commercial association, in which the king of the Netherlands is the principal partner. It carries on a considerable part of the external commerce of Java. It has exclusive privileges, but the trade carried on by the company is not profitable; the opium branch is the only one that is profitable to them. The company has been very unfavourable to the general interests of trade in Java, by glutting the market with injudicious shipments from Europe.

Maclaine, 1785. There is a very considerable import and consumption of British manufactures in the Philippine Islands. The imports are chiefly cotton goods, iron, and steel. A considerable quantity of sugar is manufactured, and indigo, but of a very inferior quality. Hemp is an article of export, and is of good quality. Tobacco is extensively produced; it is exported in very large quantities in a manufactured state; it is considered to be the best tobacco in the East; it is a government monopoly. The manufacture of cigars is entirely conducted by women; about 5,000 are employed in Manilla. There is a considerable commerce between the Philippine Islands and China, carried on by Chinese junks, American, Spanish and Portuguese ships. The chief articles of import are tea, Chinese piece-goods, and provisions; of export, tortoise-shell, mother-of-pearl, and rice in large quantities.

Immediately after the last Charter, the Company made a speculation in claret, which Forbes, 2342. appeared to be undertaken without due consideration of profit to themselves, and solely with a view to injure the private trade. It was a new article of commerce with them, and some of it did not fetch the prime cost. The Company are not good traders; no sovereign Gordon, 642. ever traded to advantage. The separation of the Company's two characters of merchants Forbes, 2345. and sovereigns, would be attended with incalculably good effects, not only to the natives of India, and the merchants there and in this country, but also to the Company themselves. It is stated by the Company that they are under the necessity of carrying on what they call a remittance trade from India to this country; but such remittance would be infinitely better conducted through the medium of private trade than by the Company themselves, even to a larger amount than they require for their political payments in England. It is incalculable to what extent the trade between this country and India might be carried, if the Company went out of it, and a fair scale of duties was established by Parliament. The Company ought to carry on no trade either from India to China, or from India to Europe. It would D° 2374. be much more beneficial to the country generally, and to the native population in particular, Stewart, 2508. if the Company were to surrender their character of merchants in India, and confine themselves to that of sovereigns. Commerce would be carried on with much more confidence and vigour, particularly on the part of the natives. The practice of Government trading on its own account is very injurious to the private traders; it almost annihilates them. It is quite impossible for an individual merchant to compete successfully in the market with those who exercise sovereign power in the territory where the trading goes on. Although there is no forced delivery, the natives who raise the produce are influenced in giving the Company a preference in the purchase, by a fear of displeasing the ruling authorities. If a private merchant go into the market early in the season to purchase cotton, the growers will not sell, or make a bargain with him, until they know the extent to which the Company wish to purchase. They are no doubt influenced in a considerable degree by the hope of getting a better price from the Company, but also in a very great degree by the fear of offending the Government by selling their cotton before they know whether the Company require it or not. It is generally thought by the mercantile community of Calcutta that it is impossible Gisborne, 1090. for a large company and government together to act well as merchants, for it is found that D° 1147. the prices of all commodities in which they interfere are driven up to rates which make them unprofitable to those who deal in them; and the monopoly in some branches of trade, such as silk, altogether puts an end to the dealings of private merchants. The effect of Gordon, 2231. the Company's purchasing for remittance is to raise the price of an article in India and lower it in England. The injurious effects of the union of the two characters of sovereign and Forbes, 2313. merchant, as well to the true interests of the Company themselves as to that of individuals, are illustrated by the treatment of Mr. Wilkinson in the manufacture of saltpetre; also in their conduct with regard to Malwa opium, and cotton for China. Trade cannot be pro- Petition from Calcutta; Report, 1831, p. 339*. fitably conducted by a government without the unjust and impolitic advantages of a company; and a government trade in concurrence with that of private merchants †, must not only be attended with a waste of the public revenue, but be liable to come into unequal competition and injurious collision with the operations of individuals. It is expedient to divest the Company, while exercising any of the functions of government, of the few commercial establishments which still remain to them.

Previously to 1811, the Company's investment of piece goods was provided under a most Rickards, 2846. rigorous and oppressive system of coercion; the weavers were compelled to enter into 2853; engagements and to work for the Company, contrary to their own interests and inclination. Sundry regulations have been passed since that period for correcting the system, but they never can be effectual so long as there exists the present system of power and commerce united. Where the Company have ceased to trade, the natives have been comparatively also Gordon, 743. free from oppression. The Company also would be great gainers by the entire abolition of Rickards, 2851. their own trade; for while they would gain as sovereigns, they would also be saved from the heavy losses which are inseparable from their present commercial operations.

In the event of the British Government in India being relieved from all their commercial D° 2855. functions, there would be no inconvenience experienced in remitting the territorial revenue to England for political purposes; it might be remitted in good bills; if it can be remitted now under the existing restrictions, it would be more easily remitted when the trade became free.

Commercial houses discontinued their engagements in the production of raw silk, in con- Bracken, 65. sequence of the difficulties arising from the competition of the Company's commercial agents, which rendered it a hazardous speculation. But the Company's agents do not now possess

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† See effects of the Dutch Company in Java, p. 476 of this Paper.

possess any peculiar advantage over the private trade, as the regulation which gave it to them has lately been rescinded. If the Company were to cease altogether to carry on trade in silk, the silk trade of India would increase under the exertions of individuals, for the mode by which the Company transact their business enhances the price very considerably; they do not enter into it as a mercantile speculation, but as a mode of remittance. Whenever it is known that the commercial resident of the Company is in the market, the price is raised beyond what an individual would think it prudent to give; the Company's agent is not so much influenced by such considerations, and he complies with the price affixed. The Company must in many instances, in sugar and silk, have sustained heavy losses. At present, the native weaver benefits by the prices which the Company give, because he gets a higher price than it would probably be worth the while of an individual to give; but its tendency is to limit the demand for that production of the country. Ritchie, 2065. The reason why Europeans do not engage largely in the manufacture of silk in Bengal is, that the Company engross the whole of the silk districts, and private merchants have therefore not entered into the trade; they are not placed upon the same footing, as they have not the same power. Saunders, 1998. Mr. Watson, a British-born subject, had considerable filatures, but the Company built factories close to his, by which means they took the whole of the cocoons and the produce of the districts round him: his silk was equal to the average quality of the Company's. D° 2022. Other persons have been compelled by the conduct of the Company's servants to abandon their factories. D° 2086. An application coming from a house in the silk trade, for a person concerned in that trade to proceed to India, has been refused by the Company. D° 2013. The native growers and producers of silk who had received advances from the Company were prohibited from selling their produce to other parties, even when the advance was small. Advances have been forced upon them. D° 2015. 2019. It is the practice of the Company's agents always to keep the silk-growers under advance. Orders were issued in 1829 for establishing an equality between the Company and private merchants, but they have not altogether had the effect, although the Company's monopoly is in some places broken through. Gordon, 2232. The condition of the weavers and people engaged in the culture of silk, is that of persons constantly in debt, under advances from the Company; and it is the system of the Company to keep them in that state. Saunders, 2034. The private merchant is obliged to make his prices depend on those of the Company, and therefore cannot tell what he will have to give till the Company's prices are known. D° 2053. In a review of the external commerce of Bengal, printed in Calcutta, it is said, "The trade in Bengal silk, both in its raw and manufactured state, has been almost entirely engrossed by the Company; or, at least, that portion which falls to the lot of private individuals has been so much enhanced in price by the powerful facilities of the former, that as an object of commercial gain it is impossible to stand the test of competition." It is difficult to foresee the result which is likely to crown this system of unprofitable traffic, pursued with so much avidity by the agents of the Company, who being remunerated in proportion to the quantity of raw material provided, have at once the power of crushing all private enterprise, and by setting up a strong competition among themselves, have raised the prime cost to the double of what it ought and might be. The consideration of personal gain has plainly introduced the most fatal consequences, and will ultimately lead to the total annihilation of so valuable a branch of Indian commerce. It would be judicious on the part of the Company, who are merely maintaining their exclusive traffic to enrich their servants, to prefer farming out their filatures to private enterprise, when the Company might purchase the produce in the bazaar at one half of what it now costs them, and it would then constitute a solid medium of remittance to Europe, whilst it now forms but a hazardous speculation.

Forbes, 2321. With regard to the cotton investments for China, great inconveniences and injury to the interests of the private merchants on the western side of India, arise from the Company going into the market to purchase cotton; the period of their doing so, and the quantity they require, being quite uncertain; insomuch that the cotton-growers and dealers will fix no price, nor enter into any contracts with private merchants, until they ascertain whether the Company are or are not to come into the market. As soon as the Company have made their engagement, for 20,000 or 30,000 bales perhaps, the price of what remains of the crop immediately rises, sometimes to an exorbitant sum, and the private merchant is obliged either to go without his investment, or to submit to purchase the article at a price which ultimately makes it a losing concern to him in the market of Canton: it is nothing uncommon for a rise of 10, 15 or 20 per cent. to take place in the course of a few days. The purchases of a large capitalist merely would not produce the same effect, because he would have only the advantage of his superior capital; but the Company bring into the field their weight as sovereigns. It is perfectly well known, that when the Company announce that they require a certain quantity of cotton, the growers and dealers look upon themselves as bound to supply it. It is impossible for the Company to lay aside, in their mercantile dealings, their character of sovereigns, so long as it is united with their character of merchants in India; it is also an unprofitable mode for the Company, as the accounts exhibit a heavy loss on the trade between India and China. The growers of cotton have been subject to oppression on the part of the Company's servants, from the system of being compelled to take advances, and deliver their cotton; it may not be the practice at present so much as it used to be. Private traders also make advances, but at the great hazard of never getting cotton in return: there are no legal means by which a merchant in Bombay can compel a grower of cotton in Guzerat, or any district out of the Company's dominions, to fulfil his contract, while the Company's name and authority are all powerful in India.

The

The Company's agents have a great deal of influence in their situation over individuals, Bracken, 206.
independently of the command of funds, though that command is probably the most material.
They are not skilful and economical agents. They have little or nothing to do. The D° 222.
commercial resident at Tinnevelly had, in 1823, only to furnish 8,000 bales of cotton: the Gordon, 638. 620.
annual charge of his establishment and commission is 5,000 *l.* They have been occasionally Gisborne, 1150.
employed by other persons to act as agents. They carry on trade on their own account, and Gordon, 623.
act as agents for private merchants, charging 15 per cent. for so doing, in consequence
of the advantages which they derive from acting as magistrates, and being able to dictate
the price. For similar agency 2½ per cent. is charged at Calcutta, and five per
cent. at Madras.

At Bombay there is no bank; at Madras there is one, entirely the Company's, which D° 2157.
receives deposits, discounts bills, and issues notes; the notes have no currency beyond the
town of Madras. At Calcutta there is one, a joint-stock company, with a charter, of which
the Company hold one fifth share. There are also four private banks; the latter have applied
for charters, and have been refused, because the Company are anxious to monopolize
the trade in money. In the Company's bank the original stock was 500,000 *l.*, and one
share, 5,000 rupees; a share is now worth 10,000 or 11,000. If the other banks were
chartered, it is probable that their profits, under private management, would be greater
than those of the bank directed by the Company, and administered in a considerable
degree by the Company's officers *ex officio*. The notes pass among the natives as specie,
without discount. They circulate beyond Calcutta among Europeans and private persons;
but they are not receivable in the Company's treasuries beyond Calcutta. The amount D° 2173.
of paper money in circulation is estimated at half a million. The notes were very coarsely D° 2179.
executed on thick paper, and with common letter-press; but it is understood that
copper-plate notes on thin paper have been since prepared. The commerce of the country D° 2173.
would immediately employ paper money to the amount of 50,000,000, if banks in
India were on the same footing as they are at present in England. The natives as well D° 2175.
as European capitalists would place confidence in European banking establishments, not
entirely from the personal character of Europeans and the integrity of their dealings, but
also from their connection with England. If a good system of banking were established Chaplin, 5294.
in the interior, so that money could be borrowed at a low rate of interest, it would be
advantageous to the community; but there is no part of India where banking establishments
do not exist conducted by natives. In Poona, and many parts of the Deccan, there
are shroffs or sahookars; who have correspondents all over the country, so that in most
of the large towns bills of exchange can be obtained on any part of India. If natives
accumulate capital, they generally bury it; there is no place where they would feel disposed Sinclair, 4380.
to deposit it; a bank might be of use. Under a free intercourse, provincial banks Gordon, 2153.
would be among the first undertakings of Europeans. The establishment of banks would Sullivan, 4728.
tend to encourage industry. There are native bankers in all the provincial towns, and
money-changers in every village. They discount bills at as high a rate as five per cent. per
month in small dealings. There is only one chartered bank in Calcutta, that of Bengal; Bracken, 195.
the shareholders are only responsible to the extent of the capital. There are two other banks;
one general bank, to which there are many subscribers, and that of Hindostan, with which
Alexander's house is connected; the smallest note they issue is for four rupees. The
notes circulate as far as Chandernagore and Serampore, 25 or 30 miles; but they do not
circulate in the villages to any extent. Any bank can issue notes. The banks pay interest
on deposits, two-and-a-half and three per cent. on such as are liable to be withdrawn at
a moment's notice. The rate of discount varies from six to twelve per cent. Houses of
tolerable repute had their acceptances discounted by the bank of Bengal, at seven per cent.
The circulation of the private bankers is very limited. The issues of the bank of Bengal
are about 80 lacs. In that bank there are private proprietors; Government hold 300
shares. They do not execute the Government business; the Government use no bank. D° 225.
The advantage which the bank of Bengal has over private banks is, that as far as Benares
their notes are received in payment of the revenue. The impression among the natives is
that the Government is responsible for the bank. There are no banks in the interior issuing D° 211.
notes. There are native bankers, called shroffs, principally engaged in discounts; they
issue bills of exchange, called hoondees, of which there is a large circulation; they are
generally drawn at 50 days; sometimes they are for so small a sum as nine rupees; the
inland business is principally so conducted. The great banking houses in Benares have
branch establishments in almost all the native cities; and a very large business is conducted
by hoondees. There is a stamp on bills of exchange, but it is much evaded. The provincial
bankers are almost entirely natives. There are no banks in Bombay; the circulation Ritchie, 1505.
is entirely bullion (silver). Banking establishments issuing notes are not required, as there
is more money than the mercantile world in general can employ. In Coimbatoor any quantities
of hoondees may be obtained, and for a large amount; the traffic in bills is very considerable; Sullivan, 5114.
all the great houses in Bombay have agents there, and bills can be obtained upon
any part of India. These shroffs have established themselves within the last 10 or 12 years.
The interest of money now is from 8 to 12 per cent.; it was 16, 18 and 20.

China.

THE disputes in 1829 arose from a desire on the part of the factory to ameliorate the Plowden, 3605.
condition of foreign commerce, which was very much embarrassed in consequence of the
reduction in the number of Hong merchants, and of the impending failure of one of them,
Chunqua. After a five months' stoppage of the trade, six of the requests made by the fac- D° 3748.

tory were conceded: 1. All fees on the creation of Hong merchants abolished. 2. The
Plowden, 3619. elder Chunqua ordered down to Canton. 3. A reduction of the port dues according to
& 3679. measurement. 4. Compradores' charges reduced. 5. Hong merchants to be no longer
D° 3655. responsible for each other's debts. 6. Payment of the import duties to be altered. Prior
to the last proposition, the duties on the import cargo were not demanded sometimes for
many months after a ship arrived, as they were only collected in the month of October:
the proposition was that they should be paid in five days. The delay in the payment had
the bad effect upon the merchants who were poor and had little capital, of inducing them
to speculate upon the certainty of their not being for some time called on for their duties;
D° 3663. they bought large cargoes, and added to their embarrassments. The Chinese decision was
D° 3623. that the duties should be paid in three weeks The debts for which the Hong were mutually
responsible were entirely due to foreigners: no distinction was made in the payment
D° 3643. between Englishmen and Americans, or other foreigners. Manhop, one of the Hong, who
became bankrupt in 1828, failed for about 1,500,000 dollars due to Europeans, and to the
D° 3653. government for duties. The payments made by the Hong on account of their bankrupt brethren, in 1828 and 1829, amounted to 668,894 dollars; and they paid on a similar account in
D° 3812. four previous years, about 1,200,000. The releasing the Hong from their mutual responsibility,
D° 3823. is a serious blow to the private trade. The release, and the reduction of the time for
D° 3830. paying the import dues, are injurious to commerce in general; but it is also injurious to the
general interests of trade that foreigners should deal to any great extent upon credit with
D° 3628. the natives. The motive of the factory in recommending the 5th proposition was, to relieve
the Hong from embarrassment; but the principal cause of their embarrassment was injudicious
D° 3633. speculation in trade. The factory invariably interfere when they are applied to for
any debts due to Englishmen. The chief Hong merchant, Howqua, generally undertakes for the other Hong merchants the management of the claims of foreigners; he brings his list to the chief of the factory, states that such sums are required to be paid on account of foreign claims, and knowing that large sums are about to be issued from the Company's treasury in the course of their current transactions, begs that they may be withheld in the treasury; but this has always been resisted by the factory, and has only been done on the Hong merchants, to whom the Company's money was due, consenting that it should be paid
D° 3664. to Howqua. The Chinese government refused to allow foreigners to hire warehouses, and
keep them under their own management; and they also refused to abolish the practice of security merchants.

Innes, 2734. The principal cause of the threats of the Chinese, in September 1830, which led to an
Blair, 2622. armed force being sent from the Company's ships to the factory, was the protection given
by the British to three Parsees who had killed Captain Mackenzie, a British subject, commanding a ship under Dutch colours. A jury, composed of foreigners and Englishmen, had sat on the body, and brought in a verdict of justifiable homicide. The Parsees were sent to Bombay. If they had been given up to the Chinese they would have been considered by them as murderers. Another cause of the threats was, the residence of the wife of the President in the factory, which was not customary, and is obnoxious to the Chinese.
D° 2677. In consequence of the example, American women came, and were ordered away, but did
Innes, 2741. not go, though the American trade was stopped. The trade of only one ship was stopped,
and the other Americans interfered and caused the ladies to be immediately sent down to
Blair, 2642. Macao. During the discussions with the factory there was no interruption of the trade.
Innes, 2732. If the lady had been the wife of a private individual, the trade not belonging to the Com-
D° 2740. pany would have been stopped.

Blair, 2660. There has been a reduction of port charges to the extent of 600 or 700 dollars upon each
ship. The compradores, the men who supply the ships with provisions, have the benefit of it; as their charge is as high as formerly. It does not appear that there is any reduction on the measurement.

Petition, dated The principal commercial disabilities to which private British merchants in China are
24 December 1830; subjected, are these: English ships were formerly admitted to trade at various ports, Amoy,
p. 337* of Report Limpo, and the islands of Chusan and Formosa; now the entire foreign commerce is
of 1831. restricted to Canton, where the exorbitant harbour dues operate as a virtual exclusion of
the smaller class of shipping, while the privilege of dealing with foreigners is confined to 10 or 12 licensed native merchants; the oppressive conduct of the local authorities is such that respectable and wealthy men cannot be prevailed on to accept the privilege; and as foreigners are prohibited from renting warehouses in which to deposit their cargoes, there is no adequate competition, nor any chance of obtaining the fair market value of a commodity, an evil the more deeply felt in consequence of nearly all the imports in the year necessarily arriving about the same time. The business of a foreign vessel is liable to be delayed by underlings of the custom-house on frivolous pretexts, for the sake of extortion; the duty on her import cargo is levied in an arbitrary manner, and exceeds by many times the rate prescribed by the imperial tariff, which appears to be in general moderate, but is little regarded in practice. Studied indignities are heaped upon foreigners by the acts of government, and by contumelious edicts exciting the lower orders to treat them with habitual insolence. Free air and exercise are curtailed by precluding access to the country, or beyond the confined streets of the immediate vicinity of their habitations. Husband and wife, parent and child, are separated by the prohibitions against foreign ladies residing in Canton. These evils are attributable to the nature and character of the Chinese government, and not to any want of proper spirit and firmness in the agents of the Company. The influence which the Company has acquired by its extensive dealings, furnishes the strongest evidence of the importance of foreign commerce to the Chinese. In order, however, to place the commercial interests of Great Britain on a fair and equitable footing, a higher authority

is

is required, emanating directly from His Majesty, as a medium of communication with the Canton government, as well as with the Imperial Court at Pekin, which would remove the impression prevalent among the Chinese authorities, that foreigners in China have forfeited the protection of their own sovereign. If this course cannot be pursued, the Government of Great Britain ought to adopt a resolution worthy of the nation, and by the acquisition of an insular possession near the coast of China, place British commerce beyond the reach of future despotism.

There is less trouble and annoyance in regard to loading, unloading, and clearing, and carrying on the business of a ship at Canton, than in almost any other port, and more facility is afforded to foreign trade. The customs and duties are regulated between the Chinese merchant and the government, which keeps foreigners from collision. Any irregularities are heard of through the security merchant. Blair, 2673.

The Hong are generally considered very liberal merchants; so little is there of want of faith in them towards foreigners, that there is often no agreement made with them, except verbally. Plowden, 3651.

It would not be advantageous to abolish the Hong, unless the whole system upon which trade is conducted in China could be improved. It is sometimes exceedingly difficult for ships to obtain security; all the Hong merchants of respectability decline becoming security, because it involves them in the probability of trouble. The fee paid to the security merchant is from 800 to 1,000 dollars for every ship. He is responsible for the good conduct of the officers, and that the ship shall not be engaged in smuggling transactions, and all other concerns of a similar nature. If any irregularities are discovered, the merchant is fined, and a port clearance refused, and all communication is stopped till the fine is paid, which is generally an arbitrary and most unjust exaction. There has been no instance of a ship absolutely failing to obtain a security merchant, though some have been obliged to go to one of the poorer merchants, and pay him a sum of money for becoming security. The difficulty in obtaining security has increased within the last six or eight years. D° 3665.

The establishment of a Co-hong, or any material reduction of the number of Hong merchants, would prove injurious both to the Company and to the private trade. The factory have always used their endeavours to prevent such a change. D° 3802.

The foreign trade of Canton is not an arbitrary system, left to the discretion of the local government, but is in the main grounded upon the instructions of the Court of Pekin. It is grounded on the principle of responsibility and security, and is not liable to frequent changes. D° 3771.

The British subjects resident in Canton, not connected with the Company, are not exposed to any oppressions or restrictions from the Chinese government, either in their persons or trade. Blair, 2665.

There is no doubt that the situation of foreigners in China is very humiliating and very unpleasant in general. They are confined to very narrow limits, and cannot walk out in the streets without being subject to insult and abuse, being pointed and hooted at. If they go beyond the suburbs of Canton, it is with the danger of severe annoyance and even beating. The language of the Chinese edicts is insulting and offensive. The limits to which they are confined are perfectly understood, and are the same as they have always been; if they remain within those limits they are not insulted, but they cannot go far beyond the factory without being subject to abuse. They are sometimes taken to the houses of merchants in the neighbourhood of Canton, under the protection of the Hong. Plowden, 3690.

There would be no interference on the part of the government or the people with persons going for the purposes of trade, except such interference as is by law established; for instance, being obliged to conform to the security system, &c. D° 3702.

A man delivered to the Chinese government on a charge of homicide, would have no D° 3775.
chance of a fair trial. They have, however, severely punished injuries done by Chinese
to Europeans, and are desirous of doing justice. It would be extremely difficult to make
any arrangement for the trial of Europeans for offences against Chinese, and of Chinese for
offences against Europeans; but such an arrangement might be made. The British autho- D° 3817.
rities are at present practically under the necessity of screening the guilty, in order to pro-
tect the innocent in cases of homicide. When such a case occurs, it almost invariably D° 3821.
occasions a supension of the trade, and great injury to the commerce of the port. The
privilege of open access to the tribunals of the country, and the placing of foreigners on D° 3765.
the same footing as natives, would not be attended with any practical advantage to
Europeans.

The privilege of having a British representative at Pekin would be obtained with very D° 3716.
great difficulty; it would be almost impossible to obtain it. A King's consul would not D° 3794.
be productive of the advantage contemplated; the Chinese would not regard the power of
a King's consul alone, unless supported by some other influence; it is the great trade of the
Company that gives weight to the Chief of the Factory. The Chinese government will not D° 3614.
receive communications from the factory unless they bear the signature of the Chief and the
seal of the Company.

The seizure of an island on the coast of China is not likely to be the means of forcing D° 3721.
any concession from the Chinese. Nor would it be likely to assist the trade in tea. If the D° 3729.
Chinese heard that we had taken possession of an island in their vicinity they would be
very jealous, and endeavour to impose restrictions to prevent their junks from going there.
The export of teas coastwise in Chinese junks, for the foreign trade at Canton, is strictly
prohibited. There still exists a natural feeling of jealousy towards foreigners; there is no D° 3700.
change in that respect. There is no feeling on the part of the Chinese authorities favourable D° 3731.
to the relaxation of the commercial regulations either of England or China; they have always

deprecated any sort of change in the present system. They are aware that it is possible that
the present monopoly may not continue, and in conversing upon it, they have always ex-
Plowden, 3697. pressed a wish that it may continue. They are not a people that would submit to coercion
D° 3710. from foreigners; more might be obtained from civil, firm and decided conduct, than by
endeavouring to intimidate them; there is a point beyond which they will not go. No
D° 3713. doubt, if an attempt by force were properly conducted and followed up by the Government,
D° 3718. it might succeed. Anything to improve the trade would be better done by means of repre-
sentation and strong remonstrance properly followed up, than by actual force; a representa-
D° 3719. tion to the government might have effect. It is much to be questioned whether any
reasonable proposition for the improvement of commerce, from the British authorities in
D° 3752. this country, would be likely to produce effect without the employment of force. There are
no other means than force that would produce such an effectual change in the system as is
D° 3769. desired by the petitioners from Canton. A firm and consistent line of policy will always
D° 3773. have its weight, and is the best mode of dealing with the Chinese; a direct appeal to their
fears would not be good policy.

D° 3705. The English in general in Canton and Macao conform to the regulations of the Chinese,
and are not more disposed to infringe them than other foreigners are.

D° 3787. The Russian government have an establishment at Pekin for the acquisition of the
Chinese language, in order to conduct the trade which is carried on at the frontiers, but they
have no political agent. They are excluded from the port of Canton, in consequence of
their having an inland trade on the northern frontier.

D° 3806. The Roman-catholic missionaries have been dismissed, and only enter China clan-
destinely.

D° 3723. A considerable portion of the China foreign trade is a smuggling trade; the whole of
D° 3673. the opium trade is so; the opium vessels have since 1820 remained at Lintin, outside the
port, out of the control of the government altogether, and therefore do not require a secu-
D° 3677. rity merchant. The American trade is a good deal conducted outside the port; they do
D° 3654. not go to Whampoa, but smuggle up their cargoes from Lintin. The Americans generally
confined their mercantile dealings to the outside merchants, who are merely shopmen. The
Hong, to whom the strict monopoly of foreign trade is by law given, perceiving that the
outside shopmen were, with the connivance of some of the Hong, carrying on a large trade
illegally with the Americans and others, endeavoured, in 1828, to put a stop to it by binding
themselves not to connive at it, but they broke faith with one another, and the Americans
appealed to the Chinese government, by whom the outside merchants were in consequence
allowed to trade in a number (about 60 or 70) of petty articles, the staple articles of com-
D° 3800. merce being still confined to the Hong. There is no confidence to be placed in the outside
merchants who are not licensed by the government.

Petition from Calcutta; Report 1830, p. 339*. The degree in which the monopoly of the tea trade contracts the extent of commercial
intercourse with China is well known. The people of England are thus indirectly taxed
more than twice as much as they would be directly, if the trade were opened, and the capital
stock of the Company (the dividends on which are now paid from the extra price levied on
the consumer) were added to the national debt. Of the ships that would then be engaged
in importing tea into England, some would take their outward cargoes to India, whence
there is at present a difficulty in procuring return cargoes; but that resource and con-
Plowden, 3795. venience to both countries is, with many others, prevented by the monopoly. Many of the
English residents and agents in Canton would be sorry to see the monopoly interfered with;
Forbes, 2375. some of the most respectable have stated so. The China trade ought decidedly to remain
with the Company; if it be taken out of their hands and thrown open, there will be great
Gisborne, 1155. danger of losing it altogether. If the trade with China were thrown open, the India trade
Rickards, 2772. would be considerably increased; for merchants would have the means, as opportunity
offered, of shipping the produce of Bengal to China, which is extensively done now, in
cotton, saltpetre, and opium, and having the proceeds of those things re-invested in tea, silk,
nankeens, &c. for shipment to England. At present as much as three or four millions of
dollars is sent back from China to India; at the same time there is a considerable import
of silver into China. The Americans import silver largely to pay for their China cargoes.
If a free trade were established, the same ship might carry British goods to India, and be
Ritchie, 1443. engaged in the trade from India to China, and from China to England. The permission to
ship tea from China to Great Britain and other countries would add facilities to the trans-
Bracken, 294. mission of funds from India to England. The trade between Calcutta and China is on the
increase. The articles exported from Calcutta are almost entirely opium and cotton, but
the Company now deal more largely in cotton than private traders do. The returns from
China are almost entirely bullion, and bills on the Bengal government. The bullion consists
chiefly of Spanish dollars; sometimes of Sycee silver (native silver of China in masses), but
Ritchie, 1319. that is smuggled. The returns from China were bullion, bills, and silk, nankeens, sugar,
cassia, &c. to England and India. The bullion and bills went to England in the Company's
ships; the other articles were taken to Sincapore or India in country ships; no use was
Plowden, 3831. made of foreign vessels. The trade carried on by individuals between India and China may
have proved, during the last year or two, a losing one in the article of cotton, but certainly
not in that of opium.

Appendix, No. 3.

DIGEST of EVIDENCE given before the COMMONS' COMMITTEE, 1832, on COMMERCIAL Subjects.

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East India Company's Commercial Establishments and Proceedings in London.

THE Committee of the Court of Directors of the East India Company, called the Simons, 841.
Committee of Buying and Warehouses, buy all the goods which the Company export,
including military stores, in such way as they can most to the advantage of the Company,
but chiefly by public advertisement or circular letter. Some of the stores which do not
admit of being purchased by competition are bought of tradesmen, by private agreement;
small-arms, and things of that kind, are bought by private bargain; but every thing that
admits of being bought by muster is so bought. A special report is made to the Court by
the Committee of all purchases entered into, whether by advertisement, by circular letter,
or privately. The Company's commercial affairs generally, both at home and in India, are
entrusted to the Committee of Buying and Warehouses. There is another Committee for
Shipping, and they purchase naval stores and provisions, and manage the Company's ships.
The Committee of Correspondence, as the senior committee, occasionally take upon themselves
to make purchases of any thing out of the usual way; but this happens but very
seldom.

The number of persons employed in the warehouses of the East India Company in 1832, 861.
was 2,547. The expense of the warehouse department was 315,000 *l.*, under the following 863.
heads: for landing and housing goods, dock dues, cartage and materials, such as boards,
nails, &c. for warehouse use, 69,000 *l.*; daily wages, including medical attendance allowed
to the men, 160,000 *l.*; rent of hired warehouses and ground-rents, 24,000 *l.*; taxes and
repairs, 20,000 *l.*; salaries to clerks and warehouse-keepers, 42,000 *l.* These sums are independent 864.
of the expense of the department of Buying and Warehouses in the India House 871.
itself, and of any rental for the Company's warehouses, which are almost all freehold, or
built upon ground belonging to public companies, on long leases renewable on the payment
of fines. These warehouses are valued in the Company's books at 950,000 *l.*, and the expense 872.
of the department of Buying and Warehouses at the India House was, in 1827, 13,069 *l.*, 857.
being 3,205 *l.* more than its amount in 1817. This increase in the amount of salaries is 1181. 1184.
attributed to the lengthened service of the clerks. No reduction has been made in the
establishment, because although the commercial exports to India have ceased, the exportation 867.
to China has been as large in quantity as it was, and that of military stores much
larger. The details of miscellaneous business have also increased.

It is considered that the warehousing business of the Company is conducted at an unnecessarily Hall, 2510.
large expense; that more labourers are engaged than can have sufficient work
during the whole year, and that their wages are too high. Those at St. Katharine's Docks
receive 2 *s* 8 *d.* a day for eight hours' work, while those belonging to the Company receive
2 *s.* 9 *d.* a day for six hours, and 3 *d* for every extra hour, besides 6 *d.* a day extra if at 2531.
work on indigo, and 4 *d.* a day extra if employed at Blackwall; in addition to which the 2510. 2540, 2541.
men at the Docks are better looked after, more work is obtained from them from a spirit of
emulation and a desire of promotion in an establishment where appointments are not governed, 2501.
as is believed to be the case at the India House, by patronage and influence. At
St. Katharine's Docks only 150 labourers are permanently engaged. There is a second
class of 250, who are employed when there is work for them in preference to others; and 2528. 2535.
the Company have issued about 1,200 tickets to extra labourers, over and above the 250
preferable men, who, if not otherwise employed, attend at the gates ready for work: when
it is known that there is work for them, the average number so attending is between 800
and 900. The expense of the Dock Company in 1831, was, 19 directors, 2,950 *l.*; 2502.
78 salaried officers, 13,682 *l.*; wages for labourers, &c. 49,532 *l.*; stores and materials,
6,000 *l.*; fire insurance, 500 *l.*; rates and taxes, 6,500 *l.*; repairs, &c. 2,500 *l.*; incidental
charges, 5,000 *l.*; total, 71,132 *l.*, including 1,100 *l.* for a superannuation fund. To which 2503.
is to be added, 34,000 *l.* for interest on money borrowed beyond the capital of 1,352,000 *l.* 2504.
The total outlay on the Docks has been about 2,150,000 *l.* The quantity of goods landed, 2500.
housed and delivered during 1831, was 214,000 tons. The quantity deposited in the ware- 2499.

Hall, 2529. 2512. 2537. houses on the 1st of January 1832, was 52,000 tons; while the stock of bonded goods in the East India warehouses is not estimated to exceed 55,000 or 56,000 tons. It is, however, allowed that the chief branch of the Company's trade (tea), causes more labour than any article warehoused by other companies. The greatest portion of the increased labour on tea is in the mending of the chests, and the sorting of the various qualities and putting them on show, which is a very tedious operation, and the assortment and sampling require 2548. considerable skill; so do East India goods generally, but such skill may be acquired by other parties.

Simons, 1164. Private merchants dispose of their goods to a considerable extent at the Company's sales, and entrust the entire management to the skill and care of the Company's servants. The Company's system of management differs very materially from that at the public docks: the latter act simply as warehouse-keepers for receiving and delivering goods; the Company do the same, and in addition sell the goods and receive the proceeds, and in fact become the agents of the importers, a business which the public Docks do not undertake. The ware- 1167. house charges of the Company for landing and housing are about the same as those of the Docks. The charges for sale, and receiving and paying over the proceeds, are very reason- 1169. able. It is apprehended that they are lower than private commission merchants charge, because no person is compelled to bring his goods to the Company, and yet almost all the valued goods are brought to them. The Company have their own officers in all the public docks in London, where they receive charge of any goods housed there, which the importers are desirous to entrust to the management of the Company. After the Charter Act of 1813, 1170. which laid the trade with India open, the continuance to the Company of the housing and sale of Private Indian merchandize depended upon the holding forth such reasonable terms as the public might approve. Schedules of rates were promulgated, which have been varied from time to time to meet existing circumstances, and the periods for sales, &c. have been arranged with the concurrence of importers and buyers. These regulations are understood to be very satisfactory to the public, insomuch that many importers of Indian merchandize who choose to deposit their goods in the public docks still desire to obtain the advantage of the Company's system and management, and place the goods under the Company's control as if they were in the Company's warehouses.

Hall, 2514. The mode of levying rates by the East India Company is different from that of other dock companies. The Company levy their rates by an *ad valorem* per centage, varying from 2514. 2550. 1¼ to 7½ per cent., according to the tariff of the several articles. The principle upon which the rates of the St. Katharine's Dock Company are calculated is, 1st, with reference to the expense of labour; 2d, the cost of material; and, 3d, the profit added thereto necessary to produce a fair remuneration upon the capital invested. The *ad valorem* rate of charge of the Company is on a great number of goods extremely heavy, whilst on some few it is very 2515. 2548. low. Since the prices of some articles have been much depressed, about half a dozen of them usually lodged with the Dock Company have been placed under the management of the East India Company, as their *ad valorem* mode of charge did not cover the expense of working the goods: on the other hand, there are goods which, being of great value, the rates operate the other way, and the East India Company have nearly lost the whole of the sale of several commodities, such as cotton, saltpetre, sugar, drugs, &c. which at one period formed some of the chief articles of their periodical sales. The charge on indigo is extremely heavy, compared with what it would be if warehoused and sold by other parties. The 2516. St. Katharine's Dock Company would have no difficulty in selling the goods of merchants at periodical sales as the East India Company do, and at a reduced charge. A prejudice has existed in favour of the East India Company's management, and sufficient cannot be said in favour of it; but the charge exceeds in many instances the proportional advantage. 2543. No attempt had been made till lately to afford similar accommodation to merchants; and the agency houses preferred employing the East India Company, because they would have had more trouble and responsibility if the goods consigned to their care had been sold by 2517. a broker, or any other public company. The St. Katharine Dock Company would, in most instances, deduct one-third from the *ad valorem* rates now charged by the East India Company, and take such reduced rates as a remuneration for mere warehousing and management, charging for rent and delivery in addition, and assuming the privilege enjoyed by the 2520. East India Company of exemption from the auction duty, which on goods the property of 2522. the importing merchant, sold for the first time, is one-half per cent. On indigo, for instance, the East India Company charge 2¼ per cent upon the value. On a chest estimated at 75 *l.*, the rate and lot money would be about 32 *s.*; the St. Katharine Dock Company's consolidated rate on the same would be 17 *s.* 6 *d.*, to which add for management of public sale (free of auction duty) 2 *s.* 6 *d.* to 3 *s.* 6 *d.* a chest, making the expense, 21 *s.* as compared with 32 *s.*, about a third less. The difference would be greater on indigo than on goods generally, the article being of greater value.

2521. 2553. The East India Company have agreed to pay to the East India Dock Company 30,000 *l.* per annum for the use of their docks and warehouses; and have consequently issued directions to compel vessels on board of which goods are shipped on their account to proceed to the East India Docks to discharge, the object of which compulsion is to fill the warehouses there, and to derive the advantage of the landing and wharfage charges. These directions are inconvenient and expensive to the private trader, who would prefer landing his goods at St. Katharine's Docks; and the arrangement is also productive of charge to the East India Company, as in consequence of it, goods arriving in St. Katharine's Docks and placed under the management of the East India Company, are sometimes sent by lighters four 2521. 2554. miles down the river again to the East India Docks.

Simons, 912. The Company's broad cloths were, until lately, dyed in London; they are now dyed in the country,

country, and bought in a finished state. The camlets are bought in a dyed and finished Simons, 1240.
state at Norwich. Some are purchased in Yorkshire, but only occasionally, as that 914. 1263.
kind of manufacture is not so well understood there as at Norwich. The long ells are 917. 934. 1240.
still dyed in London, because no dyers in the west of England have offered to dye them. 919.
The principal colours are scarlet, purple, black, and blue; and the dyeing has, within the 920, 1246.
last two years, been executed by contract, circular letters being sent to the trade. Previously 922.
to that time the dyers were employed as regular tradesmen to the Company, the
business being divided into 36 shares, and one dyer having three shares, another two, and
another one, as they had obtained appointments from the Committee of Buying, in whose
patronage the shares were when vacancies occurred. The prices were fixed annually alike
for them all, but some of the dyers who had several shares were subject to a deduction.
The prices were fixed according to the price of drugs and the state of the markets. It was 926.
a very good business, and generally, but not as a matter of course, descended from father 932.
to son. If the dyeing had been performed by contract with one or two houses, it would 1236.
undoubtedly have been done cheaper, though the dyers always said that it could not, and 1239.
complained that they were not paid sufficiently.

The Company have ceased to export goods to India for sale since 1824-25: they continued 866. 891.
during the early years of the present charter to carry on trade as they had formerly 873. 875. 1134.
done, on the principles of profit and loss, as merchants. The export goods, consisting principally 1137. 1138. 1141
of copper and woollens, sold at a very good profit; and there was a profit generally 1143.
to the time the Company ceased to export. In 1826 the Court informed the Bengal Government,
that though it would be highly satisfactory to them to be enabled to continue to
furnish India, as they had long been in the practice of doing, with regular and ample
supplies of British staples, yet that, looking to the great difficulty which existed in obtaining
any articles of Indian produce or manufacture that would afford a remittance to London,
even at several pence in the rupee below the par of exchange; to the large balance due
from the territorial to the commercial branch, and to the extensive supply of military and
public stores then under provision, they had seen it expedient to determine not to export any
woollens, copper, iron, lead, or merchandise of any other kind, to any of their Indian Presidencies.
The exportation of wine to India, which commenced in 1808, arose in consequence 882.
of complaints that good wine could not be procured at reasonable prices; the export continued
for four or five years; but after the first year or two the trade was very disadvantageous. 884.

The Company's exports to China are reduced in some kinds of goods, and increased in 867. 892.
others. In 1813-14 the quantity of long ells and camlets was much larger than it now is; 995, 996.
that of broad cloth much smaller. The export of long ells has not been reduced within the 1253.
last 18 or 20 years. The total numbers of the articles exported have not very materially 868.
altered, but the cost price has fallen considerably; the superfine broad cloth which used to
cost 20 *l.* is now bought for 10 *l.*, and lead is now 13 *l.* instead of 40 *l.* a ton. The exports 874.
are in value about two-thirds of what they were. As the Company have the monopoly of
the China market, it would seem to follow, that if they had not supplied it with British
manufactures, they would not have been imported into that empire at all, or at least not in
sufficient quantities. The Court never contemplated not to supply China, when they ceased
to supply India. The exports to China are governed by the demands from the Company's
servants there; they annually send a requisition for the next season, which the Court in 896.
general exceed. The Company continued during very many years to export long ells to 898. 941.
China, knowing they would be attended with loss; they considered that the manufacturers 906.
in the west of England who made those long ells, had no other trade, and that China
was the only market, or nearly so, for such goods. It was computed that the Company's 907.
long ells consumed the fleeces of upwards of a million of sheep, and gave employment to
some thousands of people in Devonshire and Cornwall, who had no other trade. Long ells 1254.
have now become a profitable article of trade, owing to the great fall in the price of wool.
A change from loss to profit took place in 1829-30 and in 1830-31. There had occasionally
been a profit before, but it was greatly overborne by the loss. Broad cloths have been a 1267.
profitable article of export, and large purchases of them are made in Yorkshire; the mode
of buying them and camlets, &c., is to invite tenders by sending circulars to all the manufacturers 1269.
who will receive them.

The Company are not fairly undersold in any article in the China market; but they 1256.
cannot compete with the private traders in camlets, which are smuggled into Canton. The
market is chiefly supplied with camlets surreptitiously introduced; they are not prohibited. 905.
Nothing is prohibited in China, except opium; but the duty is very great; it is nearly equal 1259.
to the cost price in England. The duty is 18 dollars a piece, and the selling price without 905.
the duty, 22. On long ells the duty is more moderate, and there is therefore no inducement 1260.
to smuggle them, and the Company, consequently, are not undersold, so far as regards that
article.

Major Burney, the British Resident in Ava, stated that he saw in the market at Madé four Cabell, 1634.
or five pieces of broad cloth, which had the Company's stamp attached, and which had
evidently been imported at Canton. The head of the caravan said that it cost 2 ½ ticals
a cubit, in the part of China whence they had brought it; but that they could only get at
Madé two ticals a cubit for it. He declined separating the piece of lead on which the Company's
arms were stamped, from the cloth to which it was attached; a proof of the value
which the Chinese have for cloth bearing that stamp.

The leading articles of the Company's exports to China are the same now as they formerly Simons, 943. 1273.
were, that is, broad cloth and long ells; but the Company have exported British calicoes,
cotton twist, and a variety of other articles. They do not now export tin; their trade in that 945.
article was discontinued in 1816-17; some, however, was sent three years afterwards, but

none since 1821-22; it was first sent in 1788. Upon the whole the trade was unprofitable.
Simons, 954. The Company exported some cotton twist in 1820-21, and not again till 1827-28, when
they sent out 90,000 lbs.; in 1828-29 they sent 300,000 lbs.; in 1829-30 the same; in
1830-31, 480,000 lbs.; and they intended to send out the same quantity in the present year,
and had bought 240,000 lbs. in part, when information was received from China, that in two
districts in the immediate vicinity of Canton, and in another about 20 miles from it, very
serious commotions had taken place among the natives at the introduction of cotton yarn;
they loudly complain that it has deprived their women and children, who had previously
been employed in the spinning of thread, of the means of subsistence. They have resolved
Bracken, 1896. not to employ the cotton yarn in their looms, and have expressed their determination to burn
Simons, 962. any of it which may be brought to their villages. In consequence of this information, the
*961. Company do not intend to send any more during the present season. It is also stated that,
owing to the detection of a fraud in the manufacture of coarse satins for the Indian market,
by using twist of the high numbers instead of silk, it had become unsaleable at Canton,
960; 1274. and had been transshipped to Singapore and elsewhere. The first consignment of 90,000 lbs.
in 1827-28 was chiefly fine twist, and was sold at a great loss; the subsequent consignments
970. were of lower numbers, and sold at a profit. The net loss on the Company's exports for
26 years previously to 1818-19, was 1,668,103 *l.*; since 1820-21 the export trade has been
carried on very much more profitably.

The East India Company's Commercial Establishments and Proceedings in India and China.

Simons, 886. 1006. The commercial establishments at Madras are abolished; at Bombay there is one factory
886. 1186. for the provision of cotton to be exported to China. The Company have now no commercial
agents in India, except the silk-agents and the agents for cotton and saltpetre; they
1188. are selected by the Government from the covenanted servants of the Company who have
Wilkinson, 2274. proceeded to India as writers. In some instances they certainly are not well acquainted
with the business they have to manage, because they are occasionally removed from a
residency where there are no transactions in some one article to a residency where the whole
business consists in that article. They are not such persons as a manufacturer in this
country would select to superintend such establishments; but many of them take a great
deal of interest in their business, and are by no means above attending to it. They have,
Simons, 1192. until lately, been compensated by a monthly salary, and a commission upon the goods provided
Mackenzie, 669. by them, but within the last year this mode has been changed, and they are now paid,
Simons, 1195. by fixed salaries only. Previously to the year 1801, it seems occasionally to have been
found that the residents would, for the sake of increasing their commission, enter into engagements
in excess of the quantity of goods ordered from their respective factories. In
that year Lord Wellesley directed that they should not receive any surplus goods without
express permission; and in 1814 the Court limited the total amount of the commission and
salary to 40,000 rupees, and directed that the surplus should be carried to the credit of the
Company, with a proviso, however, that if an unusually large investment should be
ordered, the Government might pay to the resident a portion, not exceeding a moiety, of the
1207. surplus commission. A commercial resident has received 7,000 *l.* a year. Mr. Bayley, at
1209. Benares, received 9,000 *l.*, but then he was opium-agent also: his emoluments were as
1212. large as those of the highest political officers. The rate of commission allowed by the
Mackenzie, 673. Company to their servants, was considerably less than that paid by private merchants to
individuals; it was 2½ per cent., subject to limitation when it amounted to a certain sum.
Simons, 849. 1176. The salaries and establishments have been lately revised. The commercial servants regularly
1198. report all their proceedings to the Board of Trade, who exercise a constant superintendance
1225. over them. The Board are the functionaries to settle all commercial transactions;
they are in constant correspondence with the residents, and, if absolutely necessary, a member
proceeds to give his personal supervision at any particular factory. Any points deemed
1223. of sufficient importance would be specially reported by them to the Government, and by
1229. the Government to the Court. All the proceedings of the Board are recorded, and sent
home for the Court's information.

Mackenzie, 682. The largest amount of territorial revenue advanced in one year for commercial purposes
has been about two millions.

662. All civil servants, except the commercial servants, are restricted from trading on their
667. own account, and they are under restriction as to agency and partnership. In old times,
all were permitted to trade. The distinction between political and commercial servants
originated with the Act of Parliament prohibiting any person employed in the management
663. of the revenue, or the administration of justice, from being engaged in trade. The commercial
servants are chiefly the commercial residents and the officers of the Board of Trade
666. and warehouses; there are about 20 who are thus enabled to trade; some of them trade
to a considerable extent: they were formerly employed as agents to private individuals, but
681. there is now a prohibition against their being so employed. Medical officers when attached
professionally to civil stations, are allowed to trade. Military officers are generally prevented
664. from trading. All Government officers ought to be restricted from trade, and particularly
those who trade for the Company ought to be restricted from mixing up that
672. trade with a trade of their own. The captains of the Company's ships always carry on
677. trade on their own account. The Company's officers indiscriminately are allowed to be
shareholders in the Government Bank, and there is no objection to such permission.

Simons, 886. 899. In addition to ceasing to be exporters to India, the Company have also ceased to be importers
from India into England, except of raw silk, some silk goods, and saltpetre from
their

their own factories, and of indigo bought in Calcutta. Orders are now on their way to
India to discontinue the provision of sugar. They have abolished all the factories which
provided cotton piece-goods; the whole of the commercial establishments at Madras are
done away, and at Bombay nothing is left but one factory, for the provision of cotton to be
assigned to China. Except as above, the Company have in fact ceased to be traders.
Their import of silk bandannas has rather increased, but not materially; the remittance by Simons, 1276.
them is about 1 *s.* 11 *d.* the rupee.

The Company formerly imported from China raw silk and nankeens, but they became 975.
losing articles, and the Company discontinued them. At the sales in 1822, the loss on 976.
nankeens amounted to 21 per cent. on the prime cost and charges, and the Company therefore
directed the supracargoes not to enter into any further engagements for an investment
of that description of goods. In 1824 they gave similar directions with regard to raw silk. 983.
The sole article they now import from China is tea. 999.

Although the Company have found it expedient to discontinue the importation of nankeens 978. 984.
and silk from China, the home market has been very largely supplied with those articles by 987.
private traders. It is believed that it has been to them a decidedly losing trade.* 988.

The Company export annually to China a considerable quantity of cotton-wool from 1121.
Bengal and Bombay, and they did so from Madras until the factories there were abolished.

Union of Government and Trade.

The Government of India has quite enough to do in the political management of the Mackenzie, 214.
country, without having any concern with commerce; and they never have paid and never
can pay that attention to the commercial affairs of the Company which they ought to pay,
in order to trade to the most advantage. Then in the interior of the country, although the
regulations of Government and the constant injunctions of all authorities, both at home and
abroad, are directed to the abolition of all unfair advantage, it is next to impossible that
such orders or rules can practically be enforced: the commercial agents, as a part of the
governing aristocracy of the country, must, whether they will or no, have an influence that
does not belong to private traders. Every person they employ must, in some degree, have
a similar influence; and it is therefore utterly impossible, even although the regulations
should be as strict as words can make them against any unfair advantage, that a private
trader can go into a district in the immediate vicinity of a Company's factory, on a footing
of equality with them. There cannot be fair competition. If the Government agent be
a man zealous in his work, he must push his authority beyond its due limits; and if he is
an idler and careless about his work, the Government must, of course, lose: in both ways
the system has been found open to objection. The price of the important article of silk
was run up far beyond what was reasonable, in consequence of mismanagement, and the ✓
want of sufficient control over the commercial Agent's proceedings; and this in a degree
that could not have occurred with private traders. The Company's trade in that article
does injuriously impede private adventure. Even the purchases of Government in the
Calcutta market, though far less objectionable than the Government trade in the interior,
are open to serious objection on commercial principles. The private trader does not know
on what he may reckon: the Government may come one year with 700,000 *l.* to purchase
indigo, and another year, perhaps, purchase nothing. The uncertainty of the amount with
which the Government, looking to remittance not to profit, may come into the market,
must operate to derange private transactions, though the purchase of the article be conducted
on perfectly fair terms. All Government trade must be a monopoly, and the moment
it ceases avowedly to monopolize, it should cease to trade at all. Whether it should monopolize
is another question. It has in Bengal long ceased to claim a monopoly in its commercial
capacity, and it should long ago have ceased to trade in the articles not included in
its territorial monopolies. The manufacture of opium and salt is conducted with a view to 215.
revenue, not trade. The purchase of cotton for the China market falls under the same rule 218.
as the purchase of silk, though not open to the same degree of objection, because the trade
is comparatively free. But dearness, or inferiority of quality must, in the long run, be
apprehended, as the consequence of all commercial transactions in which the Government
engage, seeing that the commercial concerns of the Company have occupied very little of
the attention of the Government, contrasted with the largeness of the sum which has been
laid out. All articles produced by natives, as cotton is, would be brought to Calcutta 220.
without the intervention of any European, if wanted there; and the native establishments
are all economically conducted. The uncertainty of the Company's demand has an unfavourable 226.
effect on the price paid, in so far as regards the supply of the market, for the
advantageous regulation of which a steady demand seems to be very desirable; and any
thing which renders the demand unsteady and uncertain, must operate with prudent men
to cause the market to be supplied at a higher rate than if the demand they had to meet
were free from such uncertainty. In so far therefore as the Company's arrangements must cause
uncertainty, they are likely to enhance cost; but as that enhancement of cost will affect all
speculators equally, it does not appear how it should interfere with the Company's profit on
their immediate speculations: although, therefore, steadiness of demand be very important
to the general commerce of the country, and therefore to the Company as its rulers, that
unsteadiness of demand may not occasion a loss to them in their commercial dealings.
The discontinuance of the Government trade in India, and the free settlement of Europeans * 235.
there, would cause commerce to improve: the goods now imported by the Company must
take the place of goods that would be imported by individuals. All Government interference Bracken, 1893.

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* *See* also proceedings of the Company under the heads "Silk," "Indigo," &c.

ference with manufactures is prejudicial: a Government cannot devote sufficient attention to
Mackenzie, 218. such concerns. They long paid for gunpowder more than they need have done, if the coun-
try had had a considerable number of intelligent men in it to compete with the Government
manufacture; the article is now comparatively cheap; but probably the same remark may
Larpent, 1973. still be made. The Indian trade is practically open now, except in such particulars as are
connected with political circumstances, residence of Europeans, &c. There is no impedi-
ment to carrying on trade freely with India: the only existing evil is the Company trading
themselves, as they do not trade on the ordinary conditions of profit and loss. The Com-
pany do not trade now as merchants, and the only trade they cling to is a trade of remittance.
There is no grievance suffered by private merchants under the administration of the Company
1975. in trade with India; they do not find any molestation from the Company's authorities; at
the same time, where the Company have mercantile establishments, it was exceedingly diffi-
cult for an individual to enter into competition with the Company until some late regulations
were adopted, which originated from a very strong memorial being presented to the Board
of Control, and by them to the Company. These representations received due attention,
and in consequence directions were sent to India to provide against the abuses arising from
the right of pre-emption enjoyed by the Company, and the advantages they possessed in
obtaining the priority of payment of their debts over every individual, where the Company
and individuals had made simultaneous advances; in such cases the Government swept
away the whole property. Nothing could be more correct than the views the Company
entertained and the regulations adopted in consequence; but still there is deference paid to
the Company, arising out of their union in India of the character of sovereign. No mercan-
1976. 1952. tile establishment would have dared to continue to give the prices for indigo which the
Company gave, in the face of a great accumulation of stock and an adverse state of the
market. It is the connection between the Company and the Government in India that has
1987. kept up the price there unnaturally, and produced the excessive quantity of indigo by that
1986. stimulus which would not otherwise have existed. The private traders, however, have im-
ported a much larger quantity of indigo at the high prices than the Company have. When
1976. the Company went out of the market and declined purchasing as heretofore, which they did
in 1830, the depression in price was so great as to be ruinous to many individuals. As
1977. little as possible has of late been done by the Company, for their whole object latterly has
been to trade for remittance, and not as a commercial body. Though the trading might
1979. bring the rupee to England a little above the ordinary rate of exchange, the Company pos-
sessed an unfair advantage, trading as they did with the revenues at their back, and it was
unjust to the mercantile adventurer. On the face of the Company's accounts it will appear
that, for the last five years, there has been a considerable loss both on indigo and silk. It
1989. was the unanimous opinion of the London merchants that it was desirable that the Com-
pany should not trade; they were all convinced, many of them having been in India, of
the incompatibility of the two characters of sovereign and merchant, and of the inconvenience
1991. which the trade suffered from the union. The separation of the two characters would tend
to increase the business of the agency houses in India, and of the commercial body gene-
rally; but it is desirable, not so much upon the ground of increased advantages to those
parties, as for the purpose of removing the difficulties and evils which are inseparable from
the mercantile body coming into competition with the Company, who do not trade on the
usual principles of profit and loss. It is not desired by the merchants so much under the
idea that they shall benefit by it, as from its ensuring the removal of the evils which they
Palmer, 1374. feel. The power might be left to the Company of occasionally making a remittance of
goods, not for the purpose of traffic, but they would never use it, if debarred from trade
1376. generally. It is always prejudicial in a great body like the Company acting occasionally
upon the market in India, by orders transmitted from this country. It is not desirable that
they should continue purchasers upon the system hitherto pursued, which has had the
effect of raising prices considerably, and thus stimulating an extra production, which, from
an unfavourable out-turn attendant upon the sales in this country, has been subsequently
checked, the extra quantity so produced thereby occasioning a glut in the market of India,
and consequently an undue depreciation.

Wilkinson, 2245. The Company's commercial agents are paid on a more costly scale than the agents of
Bracken, 1885. private manufacturers would be, because there is the dignity of the Company, in some
degree, to be upheld in the eyes of the natives. This necessity for increased expense is
perhaps a good reason why the Company should not engage in manufactures.

Simons, 1033. In the regular Company's ships chartered for six voyages, the freight paid by them is dearer than that paid by private merchants; but in ships hired for one voyage it is neither more nor less than a private person would pay. The system under which the ships are engaged was forced on the Company by law.

Mackenzie, 268. The conduct of the Government or its officers towards the merchants of Calcutta has not, in any essential degree, been influenced by considerations of personal favour. The introduction of the Stamp law is a case in point. Several of the merchants were very active in opposing it, yet they received at the very time, or immediately afterwards, considerable advances from the public treasury to assist them out of difficulty. Those advances were made without any reference to the favour or disfavour with which the individuals were regarded; and generally, the same system has prevailed; so that the merchants of Calcutta are little, if at all, dependant in matters of business on the terms on which they may be with the public authorities, they are as to all essentials independent of them.

Silk.

Wallick, 2330. There are in India two plants that are most extensively applied to the feeding of the silk-worm, the mulberry and the castor oil plant, or, as it is generally called, palma christi. The

mulberry

mulberry is infinitely the most important, both with reference to the extent of its cultivation,
and to the product of the silk worm reared by it. Inferior kinds of silk are also produced
from several plants of the laurel tribe, especially in the north-western provinces of Bengal.

The description of mulberry cultivated in India, is that called the Indian variety. The
trees are generally planted in rows about six or eight inches apart, and they are about three Wilkinson, 2127.
feet high; but sometimes they are suffered to run up in coppice, about six feet or more in
height, without being thinned. The leaves of the latter are reckoned more nutritious, and
the plant is also thought to suffer less from the weather; but the former is the general
custom, perhaps because it is the oldest, and that the other has not been introduced long
enough for it to be decided that it is actually superior. The cultivation of the mulberry Wallick, 2418.
might be improved. The natives will not rear the plant in such a manner as to make the
supply any thing more than a very scanty leaf. A man who can supply exactly the quantum
necessary for the filature in his vicinity would not take the trouble to exceed it. It would
be extremely well worth while to cultivate the arborescent kinds of mulberry. Throughout
the Bengal provinces, the dwarf kind only is cultivated, consisting in shoots, in cuttings that
are allowed to remain only a very few seasons. The extreme rapidity of the produce is that
at which the natives aim, that which will give them an immediate return; but that return is
not so great as it would be, if they adopted the mode pursued in the south of Europe, of
having mulberry trees in cultivation. The periods of gathering the crops vary in different Wilkinson, 2137.
districts; in some the gathering is in March and April, July and November. The crop in
the rains (July) is the most abundant. The leaves are first picked about four months after
the trees are planted; afterwards there is a crop every eight or ten weeks. In the first year,
there are about four crops, and in the second, six. The trees are planted generally about
the end of November, and the first crop of leaves is ready in the next January or February;
they are hoed and dug between the rows, not much watered, and weeded occasionally:
there is no irrigation. After the leaves are gathered, the plant is cut down to about a foot
from the ground; once in the year, at the end of November, it is cut down to the ground,
and at that time, but not at others, the ground is ploughed between the rows. A dry soil
is reckoned preferable for the plant: there is no fruit. There is not much care taken in the 2138; 2272.
cultivation. The ryots are the producers: there is no European superintendance at all. In
general the same parties grow the leaves and keep the worms. When the leaves are given
to the worms they are chopped small. A begah (about one-third of an English acre) of 2289.
plants will feed 1,000 worms a day.

There are two species of worms, the country worm and the large annual. The country 2161.
worm hatches four times a year, and the large annual only once. The one species is not
more hardy than the other, nor more prolific. There is more silk from a cocoon of the 2285.
annual worm, but the country or dessy worm is the best by far. The difference in the silk 2169.
produced seems wholly to depend on the season in which the cocoon is spun. The best
season is what is called the November bund, in which the cocoons are finished spinning
about the beginning of December, and the worst is the rainy. The quantity during the rains 2291.
is larger, but the quality is very much inferior. The two species of worms are quite alike as 2173.
to the treatment they require. Treatment makes no difference as to their health or produce.
The interval between the time of being hatched, and that of commencing the cocoons,
depends very much on the season in which they are hatched; sometimes it is between two
and three months; and in the hot season, from 25 to not much more than 30 days. No
artificial heat is used for hatching the eggs, but in the cold season there is a fire occasionally
for preserving the worms: they are kept in a place where the light is excluded when the
air is, because there are no glazed windows. It is a mere hut with a hole in the wall, before
which a screen is placed when it is desired to exclude the air; and that of course excludes
the light at the same time. This is done during the whole time the worm is feeding. Improvement 2282, 2310.
might be made by erecting the buildings more on the European plan. A dry soil is 2273.
reckoned preferable for the worms as well as the plant. The silk is reeled principally at the 2181.
Company's filatures, but partially by the peasantry at their own houses. The process is very
similar, but inferior, to that used by the Company. The cocoons are placed in hot water,
and wound off upon reels which are fixed. The coppers are set in masonry, having under
each a furnace for heating the water: the plan is entirely the Italian. The cocoons are 2293.
reckoned to give in silk about a twentieth part of their weight.

The rent of land for the production of silk is considerably higher than that of other land. 2318.
The Company do not deal immediately with the growers of the mulberry, nor with the feeders Simons, 1072.
of the worms. The agent who comes in immediate contact with the Company is a middleman, Wilkinson, 2208.
called a pykar, to whom advances of cash, on a rough guess as to the amount that will
be required, are made by the commercial resident, which the pykar circulates amongst the
breeders of silkworms throughout his district. The resident in no degree superintends the
production of the cocoon, or of the worm, or of the leaf. The price paid is always subject to Simons, 1800.
the confirmation of the Board of Trade; they determine the price according to the opinion
they can form upon the general information obtained from the silk residents. The silk is
inspected at the export warehouse at Calcutta, and commission would be withheld from the
resident if it were not of proper quality. Each of the Company's factories employs numerous 1227.
pykars, who give security for the money advanced to them. The pykars deliver the cocoons
into the storehouses of the factories, where they are reeled into silk by native workmen, hired
and paid by the factory. The filature gomastahs, that is, the natives employed under the Wilkinson, 2216.
resident, inspect the cocoons, and if any are very bad the resident rejects them. The resident
looks occasionally at the operation of winding the silk, but no one European could be constantly
on the spot, and it is mainly superintended by natives. The pykar is allowed to be
at the filature whenever he likes, to see that justice is done to himself. A settlement is made

Simons, 1227. with the pykars for each bund respectively, but this does not take place until all the cocoons
of the bund have been wound into silk. When that is completed, the resident proposes such
a price per seer for the silk produced, to be paid to the pykar, as he judges reasonable,
having given due consideration to the productiveness or otherwise of the season, and to all
the circumstances attending the provision of the silk: this price is reported to the Board of
Trade for their approval. This course supposes that each commercial resident fixes the price
for his own particular factory, without reference to what may be paid by the other residents
for silk of the same bunds; but in 1827, the Board of Trade divided the silk districts into
circles, and resolved that one rate of price only should be allowed at all the factories in each
1228. circle. The price is calculated upon the quantity of silk which the cocoons produce, and
depends upon the favourableness or otherwise of the bund. In March 1831, the Board of
1227. Trade re-considered the system for providing raw silk, and came to a resolution to discontinue
the practice of settling with the pykars after the silk was wound, and determined to fix
and promulgate the price which the Company would pay, before the bund commenced. The
result of this measure cannot yet be known in England. The court have no certain information
of the prices paid by the pykars to the rearers of silkworms. The above is the
Wilkinson, 2277. general system; but in some instances the residents obtain cocoons directly from the rearers,
2324. without the intervention of the pykar, which mode is called the neez cultivation; and they
2267. occasionally buy silk under contract. There are 12 residencies, all in the province of Bengal,
and each under the superintendance of one European civil servant. In some instances the
residents are certainly not persons fully acquainted with the details of the silk filature, because
they are occasionally removed from a residency where no silk is got up, and placed over one
where little or nothing else is worked. They are hardly such persons as a manufacturer
would select to superintend such establishments; but many of them take a good deal of
Larpent, 1966. interest in their business. In all business requiring advances to be paid before the article is
delivered, there is considerable loss from bad debts.

Simons, 1080. On an average number of years raw silk has been a good remittance. It has been 2 *s.* 8 *d.*
Simons, 1068. 1082. per sicca rupee, about five-tenths of a penny above that made by indigo. If interest were
Larpent, 1966. reckoned on the advances made from the time of receiving them until the shipment of the silk
at Calcutta, and if the actual rent, wear and tear of the buildings entered into the computation,
there would probably be no difference between the remittance by silk and that by
Simons, 1939, indigo, which the Company do not manufacture, but purchase in the market. The silk does
1084. not realize in London as much silver as it cost in Calcutta; it is so far a losing concern.

There has been a progressive rise in the price of raw silk in India from 1815 to 1830,
occasioned by the Company endeavouring to increase their quantity. The supply was not
equal to the demand, and the growers availed themselves of that circumstance. The price in
1090. London has not fallen in the same proportion as that of all other Indian commodities. The
consumption of silk is steadily increasing, and the Company have endeavoured by all proper
means to augment the quantity of Bengal raw silk, and have been successful, as also in
maintaining its quality. No more silk has been produced than the market required; of other
commodities there has been evidently too much.

1095. The Company introduced into India the Italian method of winding silk, and at a great
expense have maintained that kind of machinery. If the Company did not continue to
produce silk, the Italian method of winding it would fail, and the silk fall back to its old
1101. character. Many years of assiduous attention have been paid to the Bengal silk by the
Company, and further measures are at this time in progress to introduce European silk-
Bracken, 1890. worms and mulberries. At present the Company's silk is unquestionably better than that
Larpent, 1969. imported by individuals, though the latter has been advancing in quality. There is no
danger of the character of the silk deteriorating if wholly in the hands of private growers,
as the price depends much upon the quality, and that upon the care which the individual
exercises in the production. The quality is of great importance.

Simons, 1093. The trade in silk is perfectly free. Persons have gone from England and built filatures at
1097. a considerable expense, but they did not find their purpose answered. The silk trade
Bracken, 1881. depends upon the growth of the mulberry tree: it is believed that it will only grow in certain
parts of Bengal. In every eligible situation the Company have a large tract of country
under the influence of their silk agents: individuals could not establish silk filatures without
1888. coming into competition with them. About five or six years ago, a gentleman was unable to
obtain permission to proceed to India, in consequence of its being supposed that he was
about to embark in the silk trade. Other gentlemen have gone out for that purpose, but
Wilkinson, 2190. have returned to England, finding that they could make nothing of it. The great price that
the Company gave to the rearers of cocoons was beyond what a private individual could
give. This was attributed to different causes: one, that it was done with the express purpose
of excluding the competition of private merchants; another, that as the agents are paid by a
commission on the price, it was more to their interest that that price should be large. The
orders also from home had directed a larger quantity to be transmitted. In 1826 the Com-
2204. pany gave on the average 14 *Rs.* 6 *a.* a seer, and it was said that it could then be pur-
chased by individuals for 12 *Rs.* and made for 10 *Rs.* 8 *a.* In 1826, Mr. Wilkinson
2102. went to Bengal for the purpose of introducing an improvement in the reeling of silk,
invented by Mr. Heathcoat, of Tiverton. The Court of Directors would not undertake
the experiment themselves, but they were willing that Mr. Heathcoat should himself
try the plan. When Mr. Wilkinson reached India, he found that there were no
2116. 2315. private filatures, and on application to the local Governor, who gave him every facility,
2119. 2305. the experiment was tried at the Company's factories at Santipoor and Rungpoor. On some
of the bales so completed, there has been an acknowledged superiority; but in others the
experiment failed, owing partly to the want of staple in the cocoons of India, and partly to
the

the inattention and carelessness of the natives: they require more superintendance. The Court of Directors did not think the improvement of sufficient importance to warrant their Wilkinson, 2300. giving any thing for the use of the patent. Mr. Heathcoat having a patent right, would have expected to be paid so much per lb. The improvement has been very generally introduced 2189. in France and Italy.

The Company's filatures with the machinery are probably worth 20 lacs of rupees or more, Simons, 1093. if actively employed.

No man or body of men could be found who would take the Company's filatures at any 1102. thing like what they are worth; if they did, judging from what is seen of private trade, they would degenerate. If the Company were to cease finding silk themselves, no doubt there Bracken, 1883. would be persons who would enter into the silk trade, but they probably would not take the Company's filatures, as they have erected more expensive buildings than individuals might wish to purchase; that is, if the Company were to expect interest upon their outlay; but if the rent were such as a private merchant could afford to give, there would be no difficulty. No private merchant going into the interior to engage in the silk trade, would think of erecting the sort of houses in which the present commercial residents live. The price of silk might be very much reduced by private competition and private economy, and the silk trade would be greatly increased. Generally speaking, the silk establishment of Wilkinson, 2235. the Company is on a good economical footing. The salary of the chief native servant of a factory is about 20*l.* a month. The house of the commercial resident is large, but perhaps it cannot be called extravagantly so. Many comforts are required in India which are not needed in England; and the expenses are greater than they would be here, in house-rent, number of servants, &c. If private individuals were to form silk establishments in India, they would not maintain their principal agents on so costly a scale. The Company have their dignity to uphold. The merchants in Calcutta and Europeans in general live in India in a more splendid style than persons of the same class in this country. If the Company Larpent, 1968. went out of the trade altogether, no doubt individuals would be inclined to take their factories. Silk has increased so much in consumption at home, that capital in India would be invested in its production, as has been the case with indigo; indeed, it would be very desirable to have another article in which capital could be profitably invested.

The silk of Bengal is not so strong in its nature as the silk of Italy, France or Turkey. Simons, 1095.

Italian silk is good, French silk is good, and Indian silk is also good, each in its way; 1102. and Bengal silk is as much required as any other kind, if not more so.

The principal part of that which comes from Bengal is coarser than that from Italy, Wilkinson, 2185. that is, there is generally a smaller proportion of the fine than of the coarse silk ordered by the Company. By the method adopted in India, more attention is paid to quantity than to quality, in as much as it is more the interest of the people who are concerned, especially the natives, to get a large quantity than to get a good quality, because their gain in proportion is larger. The inferiority of the silk arises in a great 2198. measure from the carelessness of the reelers. It has been attributed to their inability to do it better, in consequence of being overworked; but if that is the case in some of the districts, it certainly is not so in all. They require much closer superintendance than is given. If Europeans or half-castes were employed in the filatures as overlookers, the silk would be wound in a much better manner. Silk wound under careful inspection has been pronounced worth 2 *s.* a lb. more than the ordinary silk from Bengal. The people are not at all inferior as workmen to those of Europe; and as far as winding is concerned, they would, if more looked after, be at least equal, if not superior. A very considerable improvement might be effected both in the cocoon as it is spun by the worm, and in the silk afterwards as it is wound from the cocoon. Nothing like the same degree of care is taken as there is in France and Italy. The silk is foul and uneven, and what is called endy, having many 2298. breaks in it, occasioned by the plan of cleaning it on the reel, when the skein is on the full 2311. stretch, and when consequently an attempt to pull off what they call a gout, must naturally break the thread. By attention and care it might be very much improved; but after all, 2310. the climate of India is certainly against it. Improvement might be made in the mode of Wallick, 2417. feeding the worms, and rearing the plants they are fed upon; but it is doubted whether an improved breed of the worm itself could be successfully introduced from the south of Europe. At Tiverton, the average quantity of a 15-cocoon silk reeled per day from one basin is 10 Wilkinson, 2205. ounces; in India, 8 ½ ounces from the best, and a smaller quantity from inferior cocoons, although in India two skeins are wound at once on the reel, and at Tiverton only one; if they had wound two, the produce would be at least 16 ounces.

The mode of obtaining the silk piece-goods is, the commercial resident issues advances to Simons, 1000. the head native weavers, under contracts for bandannas to be delivered in return. The 1276. import of silk bandannas has rather increased, but not materially: they come at a remittance of about 1 *s.* 11 *d.* The quantity of bandannas brought by the private trade considerably exceeds that imported by the Company.

Cotton.

The cotton of India is bad, but from experiments lately made, there is no doubt that if Mackenzie, 91, good seed was procured, beautiful cotton might be produced abundantly. The failure of Bracken, 1850. the natives in producing superior cotton is not so much attributable to their want of skill Wallick, 2391. as to that extraordinary feature in the character of the natives, that they will not do that, at a greater advance of capital, or with greater exertion, which would give them a better return, if they can get it for less trouble by the use of less capital; they are the most improvident of the whole human race in that respect. A native of India will never exert 2346.

himself beyond what is necessary to procure the minimum of profit. To this state of
Wallick, 2394. things it is owing, for one instance, that the cotton plant is almost always reared as an
annual in India, whereas in America and the Leeward Islands, it is triennial. India
2392. produces of itself every variety of cotton; the justly celebrated Sea-island cotton is
actually in cultivation in several places in India; but owing to the manner of husbandry
among the natives, it very soon loses all its principal characters for goodness, and
returns to the quality of the original wild species. Proximity to the sea appears to be
a necessary condition for continuing the excellence of cotton, but the miserable husbandry
2398. is quite sufficient to deteriorate any cotton. That brought home is extremely foul; the
people who deal in it do not take those measures which would at once prevent that circumstance.
From the manner in which the cotton is cleansed, parts of the oily substance
of the seed are allowed to remain, and that not only discolours the cotton, but gives it an
oiliness, and a peculiar liability to become mouldy. It is conveyed to Calcutta in badly
constructed boats, without any sufficient protection from the weather, and after lying on
board four or five months, it arrives, as might be expected, in a dirty and filthy state. It
is then put into cotton screws, which are not worked in a proper manner, and is subjected
to an unequal pressure. With a quantity of seeds screwed into it, and in the state of
dampness and mouldiness in which it is imported into Calcutta, it is sent on board ship
for England. It is impossible that the finest cotton could, under such treatment, arrive
Simons, 1121. here in a better state than the Bengal cottons do. The Company export cotton largely from
Bengal and Bombay; and they did so from Madras till the factories were abolished, for the
purpose of contributing towards the purchase of the tea investment in China. The cotton is
purchased by the Company's commercial agents at the principal marts in the interior of India,
Mackenzie, 218 and not immediately from the grower. The purchase of cotton by the Company for the
China market is as objectionable in principle as that of silk, but it is not open to the same
220. degree of objection, because the trade is comparatively free. All articles produced by
natives, as cotton is, would be brought to Calcutta, if wanted there, without the intervention
228. of any European, and at less expense. The Company have paid more for cotton than they
ought to have paid.

Indigo.

Simons, 1024. THE Court of Directors, in the month of June yearly, transmit orders to the Governor-general
in Council, signifying their view of the quantity of indigo which may be provided in
the succeeding Indian season, and the prices which may be paid for it. The annual arrivals
of indigo in Calcutta from the interior commences about the end of October, and an advertisement
is then published in the newspapers, signifying that the Board of Trade are ready
to receive sealed proposals from such persons as are desirous of selling indigo to the
Company. Those tenders which appear most advantageous in price are accepted, reference
Mackenzie, 222. being had to the quality, which in indigo varies considerably. This course is continued
Simons, 1025. from day to day through the months of November, December and January, or until the
Mackenzie, 221. desired quantity is procured. The amount to be purchased is always kept secret, or
intended to be so. Any quantity may be tendered, and the Government reserves to itself
the power of taking any portion of that tendered.

Simons, 1027. The Company commenced making larger remittances in indigo to this country in 1819-20.
1038. The average remittance per sicca rupee has been rather better than 1*s.* 11¾*d.*; but in
1050. making up the account, interest has not been computed on the capital advanced. The
Simons, 1030. remittance of indigo has of late been a loss to the Company, and to every body who engaged
Larpent, 1979. 1986 in it. Indigo and other goods have recently been hypothecated to the Company by private
persons, who give bills of exchange upon London in repayment. This measure, however,
Simons, 1946. has not succeeded, the whole amount of bills so obtained being only 400,000 *l.* in
two years.

1094. The real manufacture of indigo in India was created by the Company; the old Indian
way of making indigo was very imperfect; the Company advanced money to the indigo
planters. But that which caused the great and sudden prosperity of the indigo trade in
Bengal, was the destruction of St. Domingo, which supplied nearly all the world with
indigo previously to the French revolution, and, after the revolt of the blacks did not
produce a pound. The indigo factories were all destroyed in the early days of the
insurrection.

Mackenzie, 214. The uncertainty of the demand with which the Company may come into the market,
226. must operate to derange private transactions, although the purchase of the article be conducted
on perfectly fair terms. The Company may come one year with 700,000 *l.* to buy
indigo, and another year may purchase none. This uncertainty probably raises the price.
Palmer, 1377. It is not desirable that the Company should continue purchasers of indigo upon the
present system, which has had the effect of raising prices considerably, and thus stimulating
an extra production, so as to occasion a glut in the market, and an undue depreciation.
Larpent, 1952. The Company have given an unnatural stimulus to the growth of indigo, and by their
1976. 1987. buying so largely every year, a higher price has been fixed than was justified by the state of
the home market. They have submitted to prices which no other merchant would have given,
and on which a loss must have been sustained. When it is known that a public body is to
come into the market for an extensive purchase, and that their ships are ready, and that
a large supply must of necessity be sent home, the whole trade is thrown into an unnatural
1983. state. The reduction of the quantity more nearly to the level of the consumption will be
1986. attended with the ruin of many factories, and much individual distress. The private
merchants have, however, overtraded at the high prices to a greater extent than the Com-
1988. pany have, owing to the necessity on their part also of making remittances to England.

The

The indigo trade will not increase much beyond its present amount, unless there should be Bracken, 1878.
a great increase of manufactures in this country. At present the supply is rather above Larpent, 1971.
the demand. Wallick, 2386.

At the existing prices Bengal indigo will drive all others out of the market. The better 1879.
description of factories can afford to grow it even at the present prices, but it will only just
pay them; it will not give any profit to an intermediate person, but only to the planter
himself.

The French consumption of indigo has much increased, and there has been of late years 1932.
a very considerable augmentation of the number of French ships employed in the indigo 1927.
trade. We do not allow the products of India to be brought here in French vessels, and
they therefore will not allow those products to be taken to France in British vessels. Their
merchants must, therefore, employ vessels other than British to import their indigo, and as 1928. 1933.
there is an additional duty in France on indigo imported *viâ* England, they can import it
more cheaply from Calcutta than London. All the indigo that goes from England to Hall, 2526.
France is taken in small Netherlands vessels to Flanders, and so imported into France;
some perhaps is smuggled in, but the greatest portion is regularly imported.

There are several plants that produce indigo, and that from which it is now commonly Wallick, 2423.
obtained is not likely to continue the exclusive source of that branch of trade. The plant 2342.
as it is now cultivated (without reference to the manufacture) is probably not susceptible of
much improvement. Great improvements have been made by Europeans in the manufacture,
but those who engage in its cultivation are still obliged to continue the old method of
making advances to the ryots for the supply. The native indigo was beyond description 2420.
bad; but even their mode of manufacturing it has been improved by the example of Europeans.
The success that has attended the production of the plant by the natives, is 2419.
attributable to the extreme facility with which it is grown, and the abundant crop which
is produced in favourable seasons. It is an annual requiring little care, and bringing
a prompt return of money, with a small amount of labour; an object the natives always
have in view. The extent of country occupied by the indigo planter appears to be excessive, Mackenzie, 91.
for it is understood that it requires on an average 40 begahs of land to produce a maund of
indigo. Better farming would probably increase the produce.

Lac-dye.

SEVERAL plants produce lac-dye; many species of figs and of jujubes, the polash or Wallick, 2435.
dak, a sort of cytisus, and even a sort of mulberry, besides others. There has been improvement
in the production. The article itself is very important; but it is considered
inferior, because the operation employed in India for extracting it is very crude. It is a red
dye, used in the dyeing of cloths: it is not likely to interfere with indigo. 2434.

Sugar.

THE manufacture of sugar appears to be very ill conducted in India, and the land fit for Mackenzie, 91.
sugar-cane to be very abundant. The production of sugar might be extended by a better
mode of manufacture; and, independently of foreign export, there is a large demand for
sugar in India, which would be extended in proportion as it is more easily obtained. It is Wallick, 2388.
at present exceeded in consumption only by rice: a more judicious selection of cane, and,
above all, a more fit and economical extraction and conversion of the juice into sugar (the
present manufacture being of the rudest kind), would occasion a much greater demand for
the article. Sugar is likely to be an article of great commercial importance, if more 2386. 2412.
cheaply produced, as the only limit to its consumption is its price. Sugar manufactories on Bracken, 1863.
the West India process have been recently established.

The Company have a factory at Benares, with some established servants, who employ Simons, 1002.
agents to go about the country and buy sugar, after it has been refined, from the petty
manufacturers; but orders have been recently issued to discontinue the import of sugar. 1001.

Saltpetre.

THE import of saltpetre by the Company was, in 1814, 146,000 cwt., and is now 37,300. 1107.
The trade has been entirely free since 1814. Since the private trader has imported it, it
has fallen to so low a price that it has been bought as manure for land. In 1814 the price
was 89*s.* 6*d.* per cwt., and in 1823, 21*s.*; but it has since risen to 42*s.*, and is now 37*s.*
Previously to 1814 the import by the Company was profitable to them; since that period
it has been, until 1830, unprofitable. They manufacture it themselves: it can only be made
in the dry season.

Tobacco.

TOBACCO has no native name, a proof that it is not the produce of India, but it has been Wallick, 2425.
there from time immemorial. It is one of the smaller cultivations of India, and is only
produced for domestic use. The natives of Hindostan, high and low, Mahomedans and
Hindoos, consume it, but nevertheless the quantity of tobacco used is not large, as it is
not consumed in the raw state as in Europe, but mixed up with molasses, spices and fruits.
On very rich land there have been produced per acre eight maunds, that is, 80 seers, about
160 lb.; but on the average, four maunds would be considered a fair return in green leaf.
The tobacco in India is altogether bad; but there is a great probability that it might be Mackenzie, 91.
improved. India is capable of producing good tobacco; that grown in the Northern Circars, Wallick, 2428.

to a very limited extent however, and converted into snuff at Masulipatam, is much prized in England. Another esteemed kind, but also of limited produce, is grown at Bundlecund; and some exellent Havannah tobacco has been grown at Boglipoor. Some from the Wallick, 2427. Burmese country has been reported by brokers in London as equal to the best from the West Indies. Tobacco is used to a certain extent in China with opium.

Coffee.

2401. THERE is great room for improvement in the production of coffee. It is only since 1823 that it has been cultivated extensively. The Government then allowed planters to engage in the cultivation, under facilities which have never been conceded to any other branch of planters, namely, permission to hold lands for a long series of years, and to grow any other article on certain portions of those lands *bonâ fide* intended for coffee. In Lower Bengal 10,000 or 12,000 begahs (about 4,000 acres) have been laid out in coffee, principally by Europeans. A number of mercantile houses, as well as private individuals, have entered upon the cultivation, but coffee being a shrubbery plant, requires at least 10 years to come properly into the market. The coffee produced in the Botanical Garden at Calcutta was very good. Bengal and the Burmese territory are peculiarly fitted for the cultivation; the Upper Provinces are entirely unfit. The consumption of coffee in India is limited, as the Hindoos do not drink it, though it is not known that there is any religious prejudice against it.

Iron.

Bracken, 1841. MR. HEATH, formerly of the Madras Civil Service, has gone to that Presidency with a monopoly of the manufacture of iron, for the remainder of the Company's Charter. He has set up a foundery at Porto Novo. The iron cast there is of the best possible description, and is cheaper than the cast iron sent from this country. He has made knives and scissors considered equal to any from Sheffield; but it is likely that he will find it more to his advantage to send the iron to be manufactured into articles at Calcutta. There is also a great quantity of iron ore in the vicinity of Burdwan.

Coal.

Peacock, 1568. Johnston, 1709. CUTCH coal has not been found good for steam-engines. There is no coal on that side of India sufficiently good; and at Bombay English coal has been found cheaper and more available than that of India. The Burdwan coal is the best in India, and none other is used in Calcutta. The price is 10 annas (ten-sixteenths of 2*s.*) per bushel. It does not cake, Bracken, 1859. but burns to a white ash. It is not so good as English coal for the manufacture of iron. The coal-field at Burdwan is very extensive: the seam now working is about nine feet thick, and 90 below the surface; it extends in a nearly horizontal direction. The water, which is principally rain-water, is pumped out by a small steam-engine. There is another coal-field worked at Mirzipore, about 40 miles from Calcutta. This also extends over a considerable Johnston, 1780. part of the country. The best English coal is, in regard to strength, to the best Bengal coal, in the proportion of 5 to 3.

Timber.

Wallick, 2347-2356. THE timber of India might become a commercial resource of greater importance than it is at present. The forests contain every description of timber in the world, or a substitute for it. The principal kinds are, teak, saul, sissoo, toon, jarrool and mango: the last is ex- 2351. 2369. cellent for ordinary purposes. Saul is useful for ship and house-building, and also for gun-carriages, and other military purposes. 2358. There has been, owing to bad and extravagant management, a great falling off in the production of saul, sissoo and bamboo. 2356. There is a great abundance of pine and oak. If there is any point on which European skill might be profitably employed, it would be in establishing saw-mills, and local half-wrought material depôts, by which means the enormous risk that is experienced in floating down the timber entire from Cawnpore and Goruckpore might be obviated. But European agency would be still more advantageous with reference to the forests in Martaban and on the Tenasserim coast, which are not so destructive to Europeans as those in Hindostan; it 2360. would also be particularly applicable in the continuance of modes for conveying timber, now considered inaccessible, and in introducing a regular system of seasoning. The timber that is felled to-day is likely to come into the market to-morrow, and to this circumstance 2364, 2370. more than to any other is to be attributed the devastation by white ants and dry rot. The timber of India might become an article of foreign trade.

Steam Communication, by way of the Cape.

Peacock, 1450. Johnston, 1662. THE Enterprise steam vessel, of 120-horse power, was 113 days (103 of which she was actually under weigh) in reaching Calcutta from England, by way of the Cape of Good Hope. She used both sail and steam. The consumption of coal was 580 chaldrons. The speed of this voyage was not considered sufficient to warrant the expense and trouble; and it does not appear that a much better result can be expected, on account of the difficulty of obtaining relays of coals, and the time that must be wasted in getting them. Mr. Waghorn was very confident he could accomplish the voyage in 80 days; and Mr. Perkins proposed Peacock, 1452. to do it in a vessel of 1,000 tons, to carry 800 tons of coal, in 60 days; but the success of Johnston, 1721. such a plan is not very probable. The only advantage attainable by steam, in proceeding 1665. round the Cape, appears to be to have steam-engines of about 30-horse power fitted into sailing vessels, to cross the variable winds. The expense of the voyage of the Enterprise

Johnston, 1716. was 43,000 *l.*; she was sold to the Supreme Government for 40,000 *l.*, otherwise the proprietors would have sustained a considerable loss. It was expected that she would have made the voyage in 70 or 80 days; but her capacity was so great that her rate of speed was very slow; she was unfit for the purpose. Under improved arrangements a voyage from England to India may be accomplished with greater success. Vessels of the first class of speed should be employed: they should not carry more than 10 days' coal, and the depôts for that article should be so arranged as to leave not more than 1,200 or 1,300 miles between any two, and to be chosen at ports where the coal might be put on board with the least possible delay. The voyage might, on the average, be performed in 80 days, that of a sailing vessel being from 120 to 130. But in the present state of steam navigation it can never be accomplished but at a heavy sacrifice of money, and therefore would only answer if Government judged it expedient to have a quick communication without reference to the cost.

By way of the Red Sea.

Peacock, 1454. and 1584. The great objection to the steam communication between England and India, from Bombay by way of the Red Sea and Alexandria, is the enormous expense. The coals burnt in the Red Sea cost about 7 *l.* a ton; (30 *s.* cost in the Thames; 40 *s.* freight to Bombay; 50 *s.* from Bombay to the Red Sea, besides loss in removal and expense in landing, &c.) Each vessel employed would, at the lowest calculation, cost 25,000 *l.* a year; and four are required on each side of the isthmus. Steam-boats are the only vessels that can navigate the Red Sea with any certainty, in a reasonable time. The Hugh Lindsay, steamer, reached Suez from Bombay in 33 days, 20 working and 13 at anchor. The return voyage occupied 37 days, 20 working and 17 at anchor. At another time she went from Bombay to Cosseir in 22 days, five of which she was detained at anchor, principally for the purpose of getting coals. With respect to the transit of the isthmus, it is 70 miles from Suez to Cairo, usually performed on camels; from Cairo to Alexandria, by land, 140 miles; by the river, and round by Rosetta, 250. From Cosseir to Suez, by sea, is about 300 miles; from Ghenna to Cairo, which is the parallel part of the Nile, about 450; from Cosseir to Ghenna, by land, 120. The north wind blows down the Gulf of Suez all the year, except in December and January, which makes it advisable rather to go by Cosseir. At the mouth of the Red Sea the winds blow from the south-east from October to June, and in the other months chiefly from the north-west: at Socotra, from October to May, the winds are east, and from May to October west. There are no steam-boats on the Nile: the navigation would probably be favourable for them for a part of the year, from August to March. The canal from Alexandria to the Nile is not available for steam-boats. 1568. The coal sent to the Red Sea is usually coal which has been imported into Bombay from England. Cutch coal is not good for steam-engines, and the Burdwan coal must be sent from Calcutta. English coal is preferred, and has been found cheaper. 1503. There is no fuel on the Red Sea. If a ship canal were in existence from Suez to the Mediterranean, the trade between India and England might be carried on through that channel, and it would be the best of all for steam navigation, but it would give an advantage to Marseilles and all the French ports of the Mediterranean. 1512. In favourable seasons the despatches are received by way of the Red Sea in two months: perhaps with a better steam vessel and every thing favourable they might be received in six weeks.

Johnston, 1725. A monthly communication might be maintained between Bombay and Suez at an annual expense of from 45,000 *l.* to 50,000 *l.*, but not under existing circumstances. A different description of vessel must be built. It would perhaps answer ultimately as a commercial speculation, but it must be well established before any returns can be expected. A privilege of charging postage might be granted; but the principal returns would arise from the conveyance of passengers and packets. The British trade with India would not be materially affected by a ship canal uniting the Red Sea with the Mediterranean. The voyages would generally be longer by such a route than by the Cape; and the British trade might suffer from the advantages which such a route would give to other nations.

By way of the Euphrates.

Peacock, 1474. Cabell, 1649. From Bombay to Bussorah is 1,600 miles; from Bussorah to Beles on the Euphrates, between 900 and 1,000; and to Bir, 100 more. The Euphrates was formerly navigable; it has not recently been much used from Bir to Hillah: from Hillah to Bussorah it is still used by vessels drawing six feet water, almost all the year round; and the upper part of the river above Hillah is said to have more water. From Beles to Latichea, by Aleppo, the best route, is 160 miles; from Bir to Scanderoon, 120, but that road is troublesome. There is a great deal of wood and bitumen on the Euphrates; the two together make excellent fuel. From Aleppo to Bussorah, by land, is 718 miles. There is another land passage from Beles to Aleppo and Antioch; it would be a good deal nearer than Latichea, and it would be the best of all routes if the Orontes were made navigable to Antioch. The stream of the Euphrates runs at about three miles an hour. Peacock, 1500. The preferable communication with England would be by the Euphrates, if it could be rendered safe from the Turks and Arabs; but it would not answer for the purposes of commerce. Perhaps by that route letters might be received in five weeks. 1522. It would also be the cheaper route. Coals might be sent to Bussorah at 4 *l.* 10 *s.* per ton. 1584.

Appendix, No. 3.

On the Rivers of India.

Peacock, 1534. THE objects proposed to be accomplished by steam navigation on the Ganges are, the conveyance of public treasure; of commissariat, military and medical stores; of troops; of junior officers, who are generally sent up the country at the charge of Government; of stamped paper, &c. more expeditiously, cheaply and safely than at present. It is not considered that steam navigation could be rendered useful for the conveyance of bulky merchandise or of letters, as it is not expected to be sufficiently expeditious to supersede the common dawk.
Peacock, 1552. The expense for boats now is about 40,000 *l.* per annum. The estimated annual expense of the steam-boats is the same; but it is calculated that the public will defray a part of the
1542. expense by using them for the conveyance of treasure and small parcels. Iron vessels are
Johnston, 1754. to be constructed to draw only two feet of water. It is supposed that they will be able to navigate the Ganges as high as Furruckabad.

173. Almost all the eatables sent from Europe, cheese, hams, preserves, beer, &c. would be conveyed by steam to the Upper Provinces in a state of high preservation; their arrival in a fit state for consumption has hitherto been very precarious. The consumption of all articles of import would be much increased by an expeditious mode of conveyance to the Upper Provinces, and the quick returns to the merchant would much more than compensate for a small increase of freight on the most bulky articles, and on small and light packages the freight would be less than the charge by dawk. In descending the stream the advantage over the common country boats will not be very great. Steam navigation will considerably reduce the expense of water carriage to Government.

Peacock, 1557. The Indus is perfectly navigable from the sea for at least 1,000 miles. The entrance is
1567. bad. There are few rivers in the world where steam might be used with better effect; it
Cabell, 1645. 1648. has no rocks or rapids to obstruct the ascent, and the current does not exceed 2½ miles an hour. The absence of coal would be amply supplied by the great abundance of wood which the banks of the river everywhere furnish.

India Trade.

Bracken, 1801. THE commerce of Calcutta was in the hands of a very small number of houses before the opening of the present charter. Previously to that time the houses were chiefly formed of gentlemen who had been in the civil and military service, but who perhaps finding their habits better adapted for commercial pursuits, obtained permission to resign their situations and engage in agency and commercial business; they had of course a great many friends and acquaintances in their respective services who lodged with them their accumulations. This money they lent to others, or employed themselves for purposes of commerce; they were, in fact, at first rather the distributors than the possessors of capital. They made their profit in the usual course of trade by commission, and by the difference of interest in lending and borrowing money. In the course of time, by carrying on a successful commerce, many became possessors of large capital, and returned to England, leaving great part of it in India; but the persons who succeeded, generally came in without capital of their own: the same system was continued, and those houses became the usual depository of a great proportion of the savings of the military and civil services in India. When there were very few houses of business, very large fortunes were made by some of the gentlemen in them. After the opening of the trade other houses were established, connected more particularly with Liverpool and the outports, and that spread the business a great deal. The older houses have not now the same monopoly, as it were, which they formerly enjoyed; all the houses of agency receive deposits, pay drafts and discount bills, but only one of them issues notes. The charge for agency made by the native houses is nearly one-third less than that made by European firms; the latter would probably charge on the purchase of an invest-
1806. 1930. ment 2½ per cent. and the former 1¾: but the business of the native houses is confined almost exclusively to their acting as brokers for American vessels.

1798. 1869. There are about 30 or 40 mercantile houses now in Calcutta. There is little or no distinction between the credit of the old houses and those which have been more recently
Larpent, 1992. established. The Government might take bills of from 20 to 25. The usual practice is to consider about 10 of them as houses of undoubted character and extensive connections and means.

Bracken, 1914. The commercial transactions of Calcutta have very much increased of late years.

Simons, 881. The increase of exports from England to India is in British cottons: spelter has also been an increased article of trade, but there is no British spelter; and in that article the trade
Bracken, 1810. has been overdone, and the price consequently reduced. The principal increase of the trade has been in cotton manufactures; but even exclusive of them there has been an increase.
1795. 1934. There is not the slightest objection on the part of any native to use articles of British manufacture. The only check has been the want of means to purchase them. Even liquors are now consumed in large quantities by natives in Calcutta who can afford to buy them. The cotton piece-goods are almost entirely used by the natives, being converted into clothes for their own use. The cotton twist is worked up for the same purpose; the lower numbers into the very coarsest kinds of cloth, in which the English manufacturers have not yet been
Palmer, 1340. able to compete successfully with them. There do not appear to be any articles of exports from this country which India could take more than are now sent.

Twist mills have been lately established in India. It is doubtful whether they will be
able to compete with the cotton mills in England. There is great difficulty at present in Appendix, No. 3.
repairing the machinery employed. The cotton twist that has already been made at those
mills of corresponding numbers with those sent out from this country, has not been so much Bracken, 1838.
liked by the natives as the English; it bears a less value than the corresponding numbers
from England.

The products of India, which are more likely hereafter to be of commercial importance, Wallick, 2384.
are sugar, cotton, coffee, silk, indigo, tobacco, and perhaps tea, if the cultivation should 2455.
succeed. There are other articles which India has formerly been thought capable of supplying,
but which, in consequence of particular circumstances, have been abandoned; for
instance, hemp: it has been supposed that India produces kinds of hemp which are
unequalled for strength of fibre. The production of spices might be carried to such an Wallick, 2440.
extent as to be limited only by the demand.*

American Trade.

The decline of the supply of camlets for the China market by the Company, arises from Simons, 905. 1266.
the supply being illicitly introduced by the Americans; a matter which is as little to be
doubted as any thing which is taken on opinion and trust can be. Large quantities of
British manufactures are exported direct from this country to China by the Americans. 911, 938.
They purchase camlets, but not long ells to any extent, because the duties in China on the 1259.
latter are so moderate as not to afford any inducement to smuggling. The broad cloths
which are rejected by the Company are purchased by the Americans, they also have some 1271.
made, and they are now having some made rather of a better kind than the Company's.
The Americans have pushed the trade of British manufactures in China to a very considerable Bracken, 1899.
extent, and to an extent to our disadvantage. Their trade has decreased, but that is
attributable to the cessation of hostilities. When we were at war with the Continent they
carried on the whole trade between Europe and China.

In India the Americans generally employ native brokers to purchase their cargoes, as 1805. 1930.
their charges are about one-third less than those of the European agency houses. The
cargoes are in a great measure purchased by bullion, or by bills drawn, under letters of
credit, on Messrs. Barings' house, or Mr. Wiggins, or other houses in the American trade. 1807. 1924.
A very large amount has been raised by the Americans in that way, probably 200,000 *l.* or
300,000 *l.* in a year. One reason, perhaps, why they do not take merchandise is, that it is
subject to double the import duties imposed on British ships; they do, however, sometimes
take merchandise, and even English merchandise; but the relations of trade between India
and America are not the same as between England and India. They have from 15 to 20
ships every year in Calcutta. They take back indigo, silks, and a great deal of saltpetre. 1923.
The greatest proportion of them clear out for the United States, but they sometimes clear
out for the Mediterranean and the northern ports of Europe; they do not go from Calcutta
to China.

French Trade.

The French deal chiefly with the French mercantile houses which are established in Calcutta. Bracken, 1933.
They import a great quantity of wine, of which the natives now drink freely †;
champagne is their favourite. There has been a very considerable increase in the ships
under the French flag employed in the indigo trade. The French consumption of indigo has
very much increased lately. Owing to the treaty of navigation between this country and Bracken, 1927.
France, the indigo can be imported more cheaply from Calcutta than from London. As we 1929.
would not allow their vessels to bring Indian articles to this country, they will not allow
English vessels to take them to France. There is an additional duty in France on indigo
imported *viâ* England.

If some arrangements could be made with the French Government with respect to the Hall, 2523.
principles of our navigation law, which they now enforce against us in regard to goods the produce of India, it would be very beneficial; at present the French Government interdict the importation of all goods, the produce of Asia, direct from this country to France; they are therefore subject to the expense of a transit through Flanders, and thereby the direct trade between India and France is encouraged; but that trade is very limited; and provided the discriminating duties which exist in India were abandoned, it is possible that the French might abandon the restriction which affects the direct importation from this country. The French purchase in the Indian market at a great disadvantage: in indigo, for instance, there are only two or three qualities which are chiefly suited for their market; but they are compelled to buy an article which does not suit them to obtain one that does, and thereby increasing the cost of the former. In the outfit they have a difficulty in obtaining dead weight, and whatever freight of that kind they carry out must be attended with great expense. Not more than 10 or 15 ships go annually from France to British India. The quantity of wine shipped is not large, as it is understood that there is a predilection for wine which has been deposited in this country with some known mercantile house.

† See to the contrary, Dr. Wallick, 2415.

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* For extracts from official papers relating to the trade with Ava, Central Asia, Persia, &c. *see* Cabell, 1631, *et seq.*

Opening of China Trade.

Palmer, 1426. The private trader is under great delusion as to the real advantage to be derived upon opening the trade with the port of Canton, particularly so far as regards the export trade from England in manufactures, and from other parts of Europe in articles of general produce for sale in Canton, for the purpose of purchasing the return cargo. He will not find that beneficial market which he contemplates for European articles; and as regards the article of tea constituting his return cargo, he will sustain this further inconvenience: the East India Company are obliged to keep a year's stock in advance, which must necessarily be brought into the market when they are no longer by law required to retain it in their warehouses, so that the private trader, after having sustained the natural effects of competition in the purchase at Canton, and bought the article at a high price, will be met in the home market by the Company's stock, and will consequently find a low rate of sale. Seeing the manner in which the common people of this country consume tea, and the price they pay for it, there appears no reason to suppose that if they could obtain double or treble the quantity at the same price they would not take it: the consumption might be increased to almost any extent.

Bracken, 1896. British manufactures would drive the native manufactures of China, or a great proportion of them, out of the market, if greater facilities were afforded to persons trading to Canton. In the article of cotton twist, there has been a growing demand; and one proof of its being very acceptable to the consumers is, that the Chinese spinners have become very jealous of it, and have tried to destroy it wherever they can find it. The Chinese are a very commercial nation, and in spite of obstacles presented by their government, trade would be carried on. The Americans have pushed the trade to a very considerable extent, and to an extent to our disadvantage; their trade is not so great as it was, on account of the cessation of hostilities: during the war they carried on the whole trade between Europe and China. 1910. If the trade were unrestricted, merchants would take out manufactures to India or China direct; if to India, they would there take in opium or cotton for China, and the same vessel might immediately come with a return cargo of tea to this country. The persons that go from Calcutta to Canton do not appear to fall into disputes with the Chinese.

Larpent, 1973. The trade to China should be as free and open as possible, with the only limitation arising from the peculiar nature of the Chinese, the apprehension of collision with them, and perhaps the advantage to be derived from having an intermediate body to deal with in the purchase of tea, in preserving it free from adulteration. 1942. 1995. Referring to the exclusion from Japan, a country somewhat similar, it is doubtful whether the agency of the Company ought not to be used in the purchase of teas. Their factors might, through the Hong, purchase the tea on a rated allowance per lb., or a per centage; and there is no doubt that, the general trade being left entirely free, merchants would purchase the tea of the Company, and bring it to England, and that by this mode every thing connected with China might be carried on with safety. The only questionable point in an entirely open trade, is the possible collision between the private purchasers and the Chinese sellers of tea. A provision, however, should be made in any new Act, that if it were found expedient at any time to throw open the purchase of teas, even that should be taken away from the Company, because a monopoly trade of any kind is not justifiable, except on the sole ground of its being dangerous to the existence of the trade itself to remove the restriction. In all ordinary trades, with ordinary nations, individual enterprise and skill will best accomplish the object; but considering what is known of the Chinese, and that the evidence is so conflicting, it would be extremely desirable to interpose in the purchase of teas a united body like the Canton factory to negociate with the Hong. It would oppose a combined strength to the combination that exists in the Hong, and prevent an undue enhancement of prices, or excess of charge on the tea; and, above all, it would prevent the adulteration of the article itself. The very danger to which we are now subjected in China shows the inexpediency of a consular establishment; for the recent collision is to be attributed, perhaps in a great degree, to the diplomatic or non-mercantile character of the present factory. The young men sent out are highly educated, and their feelings are more alive to the honour of their country and the political position in which they consider themselves placed, than influenced by the mercantile views which ought to govern them. Any thing in the nature of a consular establishment would at once bring the British into contact with the Chinese government, in which case we should be bound not to pass over insults which might be offered by the arrogance of the latter, and which might ultimately produce hostility; and a war to force a trade would not only be exceedingly questionable in its principle, and enormously expensive, but very problematical in its result.

Hall, 2562. If the Chinese trade were thrown open, and the tea trade confined to ports having bonded warehouses and docks, the revenue on tea would not be subject to any insecurity whatever. The St. Katharine's Dock Company could collect the revenue upon every article deposited in the docks, for the Crown, at a great saving of expense. The tea would be weighed on landing, and the chest emptied and tared, unless a fixed tare were agreed upon; the net weight of the tea would then be obtained, and the quality being valued on which the duty would be payable, provided the duty were taken on the landing weight, it would be inserted in the books of the Dock Company. There would be no difficulty in their selling the tea, and

and collecting the duty *ad valorem.* Competent persons might be found to judge of the tea, as the East India Company's warehousemen do. If there were any combination among parties to sell or value the tea at too low a price, the revenue officers might take it for the Crown.

Currency.

Mackenzie, 312. THERE should be one currency for all India, and that should be equivalent to the Madras rupee, as a rupee of that value is the most extensively circulated. There would be the saving to Government of the expense of a re-coinage, in the case of a remittance, which frequently happens, of money from one part of the country to another; and the loss and inconvenience to private merchants would be obviated. Now, the rupees of one place are received merely as bullion in the other; and, excepting at the mints, are not legal tenders at all. If there were but one currency, the mint expenses might probably be reduced, and perhaps the Madras mint abolished. Any addition to the number of coins current would be a source of vexation and annoyance to the people, and the great object should be as far as possible to simplify the currency: the poorer classes are always subject to loss in exchanging money. The silver coin in Calcutta is the sicca rupee; the gold mohur is also a legal tender for 16 rupees, but as the relative value of gold has risen much (one-eighth) above the mint rate, and the mohur consequently may be sold sometimes for 18 rupees, it has ceased to be current, and therefore, practically speaking, the only legal tender is the sicca rupee. Palmer, 1331. The value of gold has risen gradually since 1793, and there has been a considerable increase since 1814. Gold neither does nor will circulate to any extent as current coin in India, where silver forms the actual currency, and is a legal tender. It is doubtful whether it would be proper to introduce gold as the current coin. Mackenzie, 327. Since 1793, all other rupees than the sicca have been received at the mint, but not re-issued by Government. If the deficiency on the old coins does not exceed about two grains, they are received as of full weight; if it exceeds that allowance, they are received only as bullion, but they are not subject to any mint charge for re-coinage; whereas, since 1812, there has been imposed on other silver bullion a seignorage duty of two per cent. 632. If the silver is below the dollar standard, which is five or six worse than the rupee, a charge is made for refining, according to the degree of inferiority: of late comparatively little coin has been taken for re-coinage. When the bullion is delivered into the mint it is examined, weighed, and passed through the fire, and specimens sent for assay. The proprietor receives a certificate of the amount of coin due to him, which is intermediately receivable in payment of Government demands, and the coin is issued in about three weeks. The coinage is at present very well executed by machinery from England.

The difference between the Calcutta and the Madras rupee is about 6⅝ per cent. 355.

The Bombay is now of the same value as that at Madras; it was formerly a trifle less valuable.

Silver should continue to be the currency, and gold be left to fluctuate as merchandise. 361.

There is no restriction on the export of the coin from India. 386.

Copper money is issued at Calcutta at the rate of 64 for the rupee, which is above 100 per cent. above the value of the copper. 641. Several millions of pieces have been struck, and the demand, it was understood, was not confined to Bengal, but extended to the eastward. There has also been a scheme under discussion for coining spelter, in the expectation of displacing the cowries now used as a currency in petty market dealings.*

Banks.

Mackenzie, 135. MESSRS. ALEXANDER made an attempt to establish a bank in the interior, at Bhauleah, but it did not succeed.

Bracken, 1803. Mackenzie, 529. There is only one private banking house in Calcutta that issues notes. There are only two private banks that issue notes at present; the bank of Hindostan, of which Messrs. Alexander are proprietors, and which has been established 60 or 70 years, and the Union Bank, supported by an association of subscribers. There were two other banks; one belonging to Messrs. Palmer, and another managed by Mesrrs. M'Intosh, called the Commercial Bank, but they have ceased. The circulation of the Bank of Hindostan was at one time between 40,000 *l.* and 50,000 *l.*, but their issues have been much contracted since those of the Bengal Bank have increased, and since the shock occasioned by the failure of Palmers' house.

389-610. The Government Bank was first established in Bengal in 1809: it has been a source of great convenience both to the community and to Government, especially in Calcutta, where its notes have chiefly circulated. They have also afforded an advantageous means of remittance to and from the districts, and the necessity for bullion remittances has been much lessened. The circulation depends chiefly upon the Government treasuries which receive the notes. In the interior they are almost immediately paid into the Company's treasury, and although they furnish the merchants and the Company with a convenient means of remittance, they can scarcely be said to exist in the interior as a paper currency. Payments are made in such small sums, and the population is so poor, that there is scarcely room for a paper circulation. The currency used by native dealers is the coin of the country. The Bank

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* As to Paper Currency, *see* Banks.

Bank does not keep accounts with individuals in the country, its transactions are confined to Calcutta. It is a bank of discount and of deposit: it does not allow interest on deposits. Its largest issues are in loans for three months or less, upon the security of the Company's paper. It also discounts Government bills, and private bills with two good names. The loans on Government paper are to the advances on private bills as 50 to 15 or 20. The average of the Bengal Bank paper circulation is about 800,000 *l.* The notes vary from 10 rupees to 20,000. The largest proportion of the circulation is in notes of 100 rupees and upwards. The greater part of the payments of 10 rupees even in Calcutta are made in coin, not in paper. The average dividend has been 9 or 10 per cent., and the stock sells at about 50 per cent. premium. There is no prescribed maximum of dividend. The bank is under a charter, granted by the Governor-general in Council, by virtue of powers vested in him by Act of Parliament: there is no other chartered bank. The chartered privileges are, that it can sue under its common seal, and that the proprietors are not liable beyond the amount of their subscription. Besides these privileges, the bank has the advantage of the resolution of Government to receive the notes of no other bank in payment of the Government demand. The taking the notes would be a recognition of their security, which the Government would not be justified in giving, without an inspection of the proceedings. The Government are in part proprietors; they advanced 100,000 *l.* out of 500,000 *l.* The share which the Government has had in the management has been advantageous to the public. Its proprietorship has not biassed its conduct, as the largest possible dividend on 100,000 *l.* must be a matter of comparative insignificance to the Government. The capital is divided into portions of 1,000 *l.* each: no proprietor can hold more than 10. There are three directors appointed by Government, and six elected by the other proprietors. The president is elected by the directors, but he has always been a Government officer; he takes the lead in the business of the bank; he is elected once a year, but he may be re-elected. The Government directors are all official men. The other directors are generally, but not always, chosen from among the principal merchants. The private directors are sufficiently independent of Government to resist what they think wrong, and are in fact free agents, yet the Government directors have, from the force of their official situation, considerable influence over them. None of the directors are paid: natives may become directors. Some of the proprietors are residents in Calcutta, but a considerable number of them are retired civil and military officers. The Company's servants are allowed indiscriminately to be shareholders, and there is no objection to such permission. The proprietors can vote by proxy. Twice a year a statement of the affairs of the bank is submitted to the proprietors, and sent to the Government. It is not published, but it is read at a general meeting; that meeting, however, is seldom attended by more than one proprietor, besides the directors. There has been no collision between the Government and the other directors, but there has often been a good deal of discussion. The directors, or a part of them, meet once a week to examine the state of the accounts, to determine the extent and rates at which accommodation shall be given, and to settle other matters. In the intermediate days private bills offered for discount are sent in circulation in closed boxes, and referred generally to two of the private directors and to one Government director. Complaints have not unfrequently been made by the public with regard to discounts. At the commencement of the Burmese war, the Bank, having large funds unemployed, subscribed 25 lacs to the loan then opened: they have not on any other occasion made advances to the Government. Afterwards, when the state of their funds rendered it necessary, the bank got rid of the Government paper by a re-sale, with the view of extending its loans and discounts; but it is considered that they had locked up on that occasion too much of their capital, which would have been better employed in loans and discounts. They have always held a certain sum in the Company's securities, but these have been generally purchased in the market from individuals. The amount however so held has sometimes been larger than it ought to have been, and it has been found that it could not be sold so easily as the bank wished when money was wanted. The bank has lost considerably by bad debts, and still more by forgery, the Company's paper deposited with them for advances having turned out to be forged. The bank do not act as Government bankers; the Government keep their own treasury quite distinct; but they frequently hold a considerable sum in bank notes. The general rule was, that there should be no accumulation of notes in the Government treasury, beyond what it was convenient to have for the transaction of business; and though it was an object to avoid suddenly returning large sums upon the bank, or any measure that should unnecessarily interfere with the equal course of its operations, the end aimed at was the advantage of the public, and the promotion of the Government revenue, not the separate interest of the bank. The control exercised by the Government directors is the only direct control exercised by the Government over the bank, but it now holds its charter at the pleasure of Government. In 1823 it obtained a new charter for five years: under the old, the notes issued were confined to the amount of the subscribed capital, 500,000 *l.*; and the cash fund was to be equal to one-third of the issues. Under the new charter the cash fund is reduced to one-fourth, and the notes issued may amount to 2,000,000 *l.* in value, but there has never been a demand nearly to that extent, though the former circulation was too restricted, and the notes sometimes bore a small premium. The Government formerly required the bank to lodge 20 lacs of the Company's paper in the general treasury as a security for the notes which the Government take, but that condition has been relinquished since the renewal of the charter in 1823. It is not necessary for the due execution of the financial operations of Government that they should have a bank to which they can occasionally resort for accommodation. It might be beneficial to reduce their balances, and apply to the liquidation of debt a sum that now lies idle in the treasury. In this way the existence of a wealthy

Mackenzie, 677. 420.

a wealthy bank, which could make advances equivalent to the demands against which Government has now to reserve funds, would be a convenience, but it is not necessary. And it is, on the other hand, rather undesirable that the Government should rest upon a bank, from the danger that if it do so, it will often draw so much from it as to interfere with its advances to individuals. At the very time of difficulty when it is pressed, it would come upon the bank, and that is the time when the bank should support the merchants. The bank might in a considerable degree supersede the general treasury as an engine of payment, and there might in that way be some saving of charge; but there is the danger of the funds being diverted from their proper use if the establishment became a Government bank. It would be unsafe for the bank to be exposed to all the demands which the Government has to meet, unless (which would defeat the object of the arrangement) the bank kept in its coffers the money which the Government now reserve in their treasury; for the demands upon the Government are too uncertain, and too large contrasted with the ordinary commercial transactions of the bank, to allow of its applying the same principle to both; and embarrassment would probably result from the Government being too large a customer for a bank of so small dimensions. The interference of Government through its officers, as directors, has been very useful, and should be continued, but not for the purpose of inducing the bank to make advances in aid of the public resources. The object should be to see that the business of the bank is so conducted as best to promote the commercial interests of the place, including the important dealings of the salt and opium merchants. In that way Government is much interested in the management of the bank, and it should not look to getting a direct advance. The establishment of other chartered banks would diminish the value of the present bank stock, but the effect would depend principally upon the Government receiving their notes in payment of its revenue. The Government ought not to refuse a charter to another bank, because it is part proprietor of the present bank; but before chartering a bank, it seems to be necessary to fix precisely the rules on which it is to be conducted, and the subscribers should be required to allow their dealings to be controlled by the Government, for a charter from the Government would in India give a bank the character, to a certain extent at least, of a Government institution. With that proviso, there is no objection to perfect freedom of banking in India.

There is no bank at Madras precisely similar to that at Bengal. Mackenzie, 393.

And there is no bank at all at Bombay. Some years ago the Government proposed to 394.
establish a bank there; but the proposal was disapproved by the home authorities, and their 406.
opinion appeared to be generally averse to having new banks established by authority.
Their reasons were, the danger of abuse; the difficulty of exercising an effectual control;
and the apprehension that the grant of a charter must, in the public estimation, constitute
a bank a Government concern, even though they should have no other connection with it.
It was also thought that the circumstances of Bombay did not require the establishment. 486.

Remittance.

There ought not to be any difficulty in remitting to England the supplies necessary to 233.
meet the Government payments. In order to remit a certain amount, it cannot be necessary
for the Company to trade. The facility of remittance by bills must depend on the course of
trade. The discontinuance of the Government trade in India, and the freer settlement of
Europeans there, would cause commerce to improve, so that not only there should be no
increased difficulty, but additional security and means of remitting. The goods imported by
the Company must take the place of goods that would be imported by individuals. A remittance
to England might be advantageously made through China, as is now in fact done by
the Company, the drafts of the Supracargoes on the Bengal Government forming virtually
a remittance from Bengal to England. The trade in opium, of which the proceeds in China
are upwards of two-and-a-half millions, seems to afford a large means of remittance by way
of China, so long as England shall have to pay a balance to that country for tea, &c. The
Government should look to the rate of a bullion remittance, and if they could not get good
bills at a rate as advantageous, they should import bullion. Prices would then change, and
the consignment of goods, against which bills would be drawn, would become profitable.
The amount of bills required should be periodically advertised, and tenders invited both in 298.
this country and in India, with the understanding that none would be accepted at rates less
advantageous than a bullion remittance. Any delay that might occasionally arise from the
necessity of remitting bullion, might be met by temporary loans from wealthy individuals or
establishments. If secured by goods, bills would be safe from whomsoever taken, but bills
drawn or accepted by wealthy individuals might be taken without security. In some cases
the security of fixed property in India might be given; and when the bills of lading are
required, it would be too strict as a general rule to advance only three-fourths of the value.
But in the present condition of the trade of India there are circumstances which may require
particular precaution. If a discretion were left with the officers employed to purchase bills,
they might exercise it so as not to injure private credit, and yet to secure the Company,
provided they acted upon a broad rule, that no bills should be taken to which the slightest
doubt attached. The money market of London, and the credit of English houses might be
greatly relied upon when once the system of remittance was established as a permanent
arrangement. One essential facility would result from the connection between persons settled 298.
in India and respectable houses at home, who would grant credits to enable them to
negotiate bills, as funds might be required by them in India, in the same way as Americans

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Mackenzie, 245. and French now take to Bengal letters of credit from houses in London. There is no sufficient ground of objection to the export of bullion from India; but the state of the two currencies, that of England being gold, and that of India silver, renders the out-turn of remittances from the latter somewhat uncertain. It is difficult to say what the comparative value of the rupee now is, and India must suffer by the price of silver bullion in England. When the Government offered to buy bills in Calcutta, a difficulty was experienced in getting them, at any rate which they would accept. Whether the trade between India and China were conducted by a free competition of individuals or through the agency of the Company, would not directly make any difference as to the means of India to remit home, but indirectly, if the exports from England to China increase very greatly, the balance of trade between China and England may be so altered as to render China no longer a part of the chain between India and England; because if England fulfils its obligations to China by goods, that will for a time at least get rid of the necessity of making use of the bullion due by the latter country to India; and *vice versâ*, if by an enlarged export from China to Europe, the debt due to that country be increased, then the trade between China and India may be expected to be still further used as a means of remittance to England. 626. There is no reason to suppose that if the Company's trade were to cease, there would be combinations among the mercantile houses so as to command the rate which the Government should pay for remittance; and if the resort of Europeans were unrestricted, there would probably be more mercantile houses and less of monopoly than there now is.

Palmer, 1282. The financial remittances to this country might be made with perfect facility, without the Company carrying on trade. Three millions and a half might be remitted without difficulty from China and India together; and the mode in which it should be done would be with reference to bullion and the general exports. The trade itself will furnish a value of three-and-a-half millions as at present existing; and if bills of exchange secured upon that trade were tendered to the Company at the bullion price, there is no reason why those goods should not be deposited in the possession of the Company until the bills were paid. The invoice value of the goods upon which this opinion is formed, is nearly three-and-a-half millions from Bengal, and two from China. The remittances ought to be effected at the bullion price, from 1 *s.* 11 ½ *d.* to 2 *s.* per sicca rupee. A bill at the same rate of exchange which bullion would give, is preferable to bullion, from the security of the payment of the bills by the triplicate copies; and that notwithstanding the facility of insurance, because there are always legal questions to which the holder of a policy of insurance is liable. The import of bullion into this country from India is likely to be extended, because the goods sent out within the last 10 or 12 months have been remitted home by bills at six months, at from 1 *s.* 10 ¼ *d.* to 1 *s.* 10 ½ *d.* per sicca rupee, whereas rupees or other silver bullion would give 1 *s.* 11 ½ *d.* and upwards per rupee, and therefore orders have been transmitted from England to remit the bullion. The remittance from China for manufactured goods sent out is so small as not to attract notice. From the well-founded apprehension that an export of coin will produce a scarcity of money, an attempt has been made by the Indian merchants to retain the bullion in India, which it is quite impossible for them to do. They have an idea that they can regulate the remittance by fixing arbitrarily their own rate of exchange. Commerce would not be promoted by the introduction of our coin into India: it is immaterial what the coin is, when the fineness is known. It would be beneficial that the same legal standard should prevail in England and in India, and indeed in all countries. The capability of the Company to draw bills on India, and dispose of them to merchants in this country, would depend a good deal upon the state of their own imports from India and China: if they are not importers of produce, a considerable portion of the funds necessary in England might be obtained by their own bills on the treasuries in India: to a certain extent, such a mode of remittance would afford accommodation to the private merchant, especially in so far as may relate to the European and foreign capital embarked in the India and China trade. But in trade with distant countries the exchange operations generally originate in the distant country, and not in London. The consequence of the measures originating in India, and the parties not taking any quantity of money or bills from hence, would be to throw an excessive amount of bills into the market of India, which might so raise the exchange as to force bullion from this market for the purpose of meeting those bills, in the event of their not being readily taken out of the market for the Company's remittances to Europe. No bad effect need be apprehended from combination among the mercantile houses to raise the price of remittance, as it is presumed that the Company will at all times order bullion to be transmitted, if bills are not procurable at the bullion rate. The people of India, however, may suffer very considerable pecuniary distress by the sudden withdrawing of bullion from a country only supplied with it from a distance. It is very doubtful whether if the Company ceased to trade, any great increase would take place in the number of mercantile houses in Calcutta. The Company would not, and could not with safety, take the bills of any house without collateral security; and to prevent reflections upon individual credit, there should be a general rule always to take security. The transactions, however, should still be with houses of credit, otherwise the Company would have imposed upon them the duty of examining more nicely than might be convenient the quality of the goods that were shipped, and the correctness of the invoice cost.

Bracken, 1798. The number of mercantile houses in Calcutta is not sufficiently small to produce any thing like a combination to influence the exchange unduly. There are now 30 or 40, having different interests; but if a combination were to take place, Government could always check it by remitting in bullion. Competition is more likely to arise than combination. Independently of the European houses, there are several Native establishments which, from their

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Bracken, 1870. 1821.

comparative cheapness, transact a great proportion of the American business. These Natives constantly take American bills, which they sell to the houses of agency, and it would be in the power of Government to purchase those bills. The bills of from 20 to 25 of the mercantile firms might be taken without other security than their own credit. If the China trade were thrown open to Europeans, one of the channels of remittance would be by sending Indian produce to China, purchasing cargoes of tea, and drawing upon England for the proceeds of those cargoes; but if the exports and imports between London and Canton equalized each other, China would still have to pay Calcutta for its opium, and the proceeds of that opium, even if all the tea sent was paid by the manufacturers of England, would still be available to be returned to Calcutta, or sent on to England in bullion. Whatever facilities opium now affords as a remittance would still be afforded. It would be only a matter of calculation whether it were better to send the value of it back directly to Calcutta or on to London. If the restrictions on the resort of Europeans to India were removed, it is probable that British capital would be transferred to India; and in that case the Government would certainly be able to sell in London the bills on India, as a mode of furnishing that capital in India. There could not be any great demand in this country for bills on India, unless parties were desirous of transferring capital for the purchase of lands or other permanent investment in India. In some cases it might be more advantageous for persons in London to get a bill on the Bengal Government, rather than a letter of credit from an agency house; but letters of credit have this advantage, that you do not take up money unless you want it.

Larpent, 1941.

The amount to be provided for in India for remittance to England is taken at seven millions, and recourse must be had to a combined operation with China, for the purpose of bringing that sum home. The plan of taking bills, and at the same time the security of goods, would not be operative to any great extent, except in a peculiar and distressed state of the money market of Calcutta. The exchange never can be much above a bullion exchange. About 10 mercantile houses in Calcutta are considered as of undoubted character and extensive connections and means. The Company could procure by tender the bills which they would want. It is difficult to attempt to enter into the details of what may be required in adopting a new system; but if it were left to the agency of commerce to make remittances to this country, checks would, on the one hand, be instituted by the Government, and securities would, on the other, be afforded by the commercial body; with due vigilance, and under a fair exercise of competition, both parties would, no doubt, be able to accomplish the object.

[For remittance by Silk, Indigo, &c. *see* those heads.]

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Appendix, No. 4.

Trade with India: Answers to Queries.

ANSWERS to QUERIES proposed by the Board of Control, upon Subjects relating to the TRADE with INDIA.

LIST OF QUERIES.

I.—WHAT facilities have been afforded to persons trading with India, since the opening of the Trade in 1814, by the repeal or modification of Duties or of Regulations in India injuriously affecting the Commercial Transactions of Individuals?

II.—To what extent has the Trade with India increased since 1814, and with regard to the Exports from Great Britain, what degree has the Increase consisted of British Staples?

III.—What is the system pursued by the Company in the conduct of their Commercial Transactions in India, whether in the interior or at the respective Presidencies?

IV.—What are the practical effects of the union of Government with Trade in India? In point of fact, have the powers of Government been employed to place rival Merchants under any unfair disadvantages in Trade? Has rivalry in Trade been found to be productive of any undue bias to the proceedings of the Government as a Government, when rival Merchants are concerned? If any inconveniences to the public do in fact arise from the union of the two operations, do they or do they not outweigh the advantages to the Company?

V.—What is the system pursued by the Company in the conduct of their Commercial Transactions in England; and have their proceedings proved prejudicial or advantageous to the general interests of Indian Commerce?

VI.—Does the necessity of their effecting a large Remittance to England without primary regard to profit operate detrimentally or advantageously upon Commerce, and to what extent; and could a similar remittance be conducted through private agency, and with what effects?

VII.—In what modes and upon what terms have Remittances been effected between England and India, or India and England, and between the principal places of Commerce in India and Asia, with each other; and to what extent and with what degree of regularity are the operations of Foreign Exchange and Remittance conducted by European or Native Merchants as a distinct or separate business?

VIII.—Whether and by what means the Funds required for Territorial purposes in England could be regularly supplied, and the Government effectually secured from loss by bad bills, were the executive authority in India to cease to carry on Trade, and at what rate is it to be expected that such Remittances could be realized?

IX.—What are the present arrangements with Foreign States in regard to Trade with India, and can any improvements be suggested in those relations?

X.—Are there any and what benefits derived by the Revenues of Great Britain from the present system for conducting the Trade with India and China, which would be lost by a change of system?

XI.—Can any measures not involved in previous questions be suggested calculated to advance the interests of Indian Commerce; such as the improvement or increase of the exportable productions of India, &c. &c.?

Appendix, No. 4.

Trade with India: Answers to Queries.

QUERY 1.—WHAT facilities have been afforded to persons trading with India, since the opening of the Trade in 1814, by the repeal or modification of Duties or of Regulations in India injuriously affecting the Commercial Transactions of Individuals?

Mr. Larpent.

ANSWER.—THE import duties on the manufactures have been reduced to 2½ per cent. *ad valorem*, and many of the staple articles admitted free of duty.

Regulations have been made to prevent, if possible, the injury sustained by the private merchant when in competition with the Company in the provision of silk, and the purchase of other articles.

Transit duties have been modified and drawn back in many instances.

Permission is given under the Regulation of the 7th May 1824, then applicable to coffee, subsequently extended to indigo, to British subjects to hold lands in their own names on leases for 60 years.

Liverpool East India Committee.

THE modification and partial repeal of duties which took place in India immediately after the opening of the trade in 1814, we believe to have been a measure contemplated and agreed upon at that period between the Government and the East India Company on the renewal of the Charter; since that period we are not aware that any facilitates have been afforded to persons trading with India, beyond the removal of the restriction upon British ships under 350 tons from trading to India, which took place in 1823, through the interference of Parliament.

Mr. Sullivan.

SINCE the opening of the trade in 1814, all inland duty on cotton has been taken off; when exported to China the duty has been lowered to five per cent., and if the cotton is exported to England, no duty whatever is levied.

The Honourable Company's cloth investment has been discontinued for some time, all the weavers to the southward have been at the private merchants' command, to make up any quantity of cloth they might wish for.

Mr. Bracken.

THE facilities in Bengal, with which part of India I am more particularly acquainted, have been very few and very recent. After numerous applications, the most vexatious clauses of Regulation XXXI. of 1793, were repealed by Regulation IX. of 1829.

The local government relieved commerce also of some inconvenience by substituting bonds in lieu of cash payments for the transit duty on indigo. Previously, cash was paid at the custom-house nearest to the place of manufacture; and a drawback was allowed to the full amount; less fees on exportation. I have heard that a reduction has been made since I left Calcutta in the rates of pilotage, applicable to vessels taken to sea by steamers. I am not aware of any other facilities to the trade in India.

Mr. Crawford.

By the Charter of 1813, no British ship could clear out from a port of the United Kingdom (but she might from any foreign port) to any principal port of British India, which were four in number, without a licence from the East India Company, or to a subordinate port, without a special licence, and after having first visited and cleared out from a principal port. By the construction put on the Act, the trade to British registered private ships from port to port, or the Indian carrying trade, was erroneously deemed to be illegal. The Indian trade was altogether interdicted to private ships of a less burthen than 350 tons, under pretext of danger from piracy and smuggling, a fear which the experience of the last nine years has shown to have been utterly futile and groundless; and fees were demanded at the India House for licensing all vessels, the amount of which from 1817–18 until 1822–23 inclusive, appears to have been 6,714*l.* 15*s.** These absurd and pernicious restrictions were persevered in for 10 years after the passing of the Charter Act, and finally removed only through the interference of Parliament on the recommendation of Committees of both Houses.

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* Rep. 1831, p. 714.

With respect to the condition of British merchants on their arrival in India, although all the laws and regulations relating to the residence of British-born subjects stand unrepealed, as they existed in 1818, many of them have, through the increasing liberality of successive local administrations, become in a great measure a dead letter, always however excepting the most important, the prohibition to hold land or take a legal security upon it. From this liberality, however, the entire territory of Madras must be exempted, where, from all accounts, the ancient rigour of the restraints on the settlement and freedom of British-born subjects are at the present moment in as full force and operation as in 1814, or even before that period.

With respect to duties, the Statute of 1813 enacted, that no new tax should be imposed without the sanction of the home authorities. A new schedule of reduced duties was accordingly transmitted from England, and passed into a law by the Indian governments in 1815. Fortunately for the commercial intercourse with Great Britain, the rate of duties then adopted has in general been steadily adhered to.

There has been one positive act of the local government of India highly beneficial to the commercial intercourse of Great Britain with India, to which it is necessary to refer—the establishment of a commercial emporium at Sincapore, and the exemption of merchandise from all imposts, both at that and the neighbouring settlements. This measure has been the means of opening a commercial intercourse with some countries of Asia, with which Great Britain had no commerce for several ages, and of greatly extending our trade with others, with which we had previously very little.

Manchester Chamber of Commerce, and East India Committee.

A Free Port has been created at Singapore, and the prohibition of the use of ships under 350 tons burthen has been removed; both of them measures of great moment, and followed by commensurate advantages.

Glasgow Chamber of Commerce.

WE beg to refer for an answer to this Question to the Evidence taken by the Committee of the House of Commons last session of Parliament.

The admission of woollens, metals and marine stores into India, free of duty, has undoubtedly given great facility to the trade in these articles; and much benefit has also been felt to result from the removal of the restrictions on the size of ships, and on what is called the circuitous trade.

Mr. Mackillop.

SO far as the East India Company are concerned, it appears to me that every facility has been given to the trade with India, calculated to promote its increase, the duty on imports into India of British manufacture being moderate.

Hull Committee.

WE believe that no facilities have been afforded to persons trading with India since 1814, with the exception of a trifling modification of the duties at that time agreed upon between the Government and the Company, and the removal of the restriction upon British ships under 350 tons, through the intervention of Parliament.

QUERY 2.—TO what extent has the Trade with India increased since 1814, and with regard to the Exports from Great Britain, what degree has the Increase consisted of British Staples?

Mr. Larpent.

ANSWER.—IN the Account No. 3, p. 10, Papers presented to Parliament 4th June 1829, the amount of value of British manufactures exported in 1814–15 to all parts of India, &c. (excluding China) by the East India Company, was - - - £. 787,961

Private Trade - - - - -	1,048,132
Say Parliamentary Papers, 9th Feb. 1830, No. 37.	
1814: East India Company - - - -	826,558
Private Trade - - - - -	1,048,132
	£. 1,874,690

By a Statement taken from my own accounts of the export trade of the United Kingdom to Bengal, Madras and Bombay, I calculate the amount of exports in the year 1830 to be 3,032,658*l.*, of which the British staples were as follows:

Exports

Exports 1814–15.			Prices in 1814.	Prices in 1830.
	Metals:	£.	£. £.	£. s. £. s.
239,822	Copper - - -	414,463	120 to 140	90 - to 94 -
109,927	Iron - - -	84,298	7 to 9	4 15 to 5 5
4,379	Tin Plates - -	8,180		
12,143	Lead - - -	22,312	28 to 34	13 - to 15 -
7,766	Steel - - -	13,622		
372,037	- - - - -	542,875		
109,480	British Cotton goods	1,241,763		
23,434	Linen - - -	8,760		
255,364	Woollens - -	259,237		
7	Yarn - - -	278,610		
760,322	- - - - -	2,331,245		
71,899	Ironmongery, Hardware, &c. - -	60,000		
832,221	£.	2,391,245		

Calcutta, Madras, Bombay.

The *real* value of the imports from India in 1830 appears to be - £. 4,199,039. - -

	£.
Goods,	3,384,039
Bullion,	815,000
	£. 4,199,039

The amount of the imports during 1814 † are before Parliament; but in judging of the *values* at the two periods, the great difference in price on all articles, whether British or Indian, exported or imported, should be duly considered, prices in 1814, at the termination of the war, being 100 to 200 ‡ per cent. above the present.

† £. 8,643,275; including all places except China. Per Parl. Papers. - In 1829, £. 6,218,284 including all places except China.

‡ *See* following Statement.

IMPORTS from all Places Eastward of the *Cape of Good Hope*, (*China* excepted,) into the United Kingdom.

—		1814	1829.	Prices 1814.	Prices 1829.
				s. s.	s. s.
Coffee - - - -	*lbs.*	7,944,445	6,335,257	112/ to 145/ per cwt.	32/ to 43/ per cwt.
Cotton Piece Goods -	*pieces*	1,286,612	1,245,732		
Gums - - - -	*lbs.*	434,008	1,316,501		
Laclake dye, Seedlac, Shellac and Sticlac - - -		—	—		
Hemp - - -	*cwts.*	30,937	26,430		
Dutch Cardamums -	*lbs.*	31,977	31,948		
Cassia Buds and Lignea	*lbs.*	173,988	900,473		
Dutch Cinnamon -	*lbs.*	276,982	543,933		
Dutch Cloves - -	*lbs.*	262,201	36,061		
Cotton Wool - -	*lbs.*	2,850,318	24,924,410	14 *d.* to 21 *d.* per lb.	3¾ *d.* to 5 *d.*
Ginger - - -	*cwts.*	- - -	4,917		
Indigo - - -	*lbs.*	6,752,302	5,980,212		
Dutch Mace - -	*lbs.*	104,815	6,833		
Madder or Munjeet -	*cwts.*	1,219	2,135		
Dutch Nutmegs - -	*lbs.*	322,134	37,022		
Pepper - - -	*lbs.*	5,762,649	2,006,579	12 *d.* to 19 *d.*	2⅝ *d.* to 3¾ *d.*
Silk - - - -	*lbs.*	965,414	2,116,596		
Silk Piece Goods -	*pieces*	71,502	95,849		
Silk Manufactures -	*pieces*	31,115	23,672		
Rice - - - -	*cwts.*	134,059	192,366		
—— in the husk -	*bushels*	- - -	61,835		
Safflower - - -	*cwts.*	843	2,689		
Saltpetre - - -	*cwts.*	146,512	176,150	s. s.	s. s.
Sugar - - - -	*cwts.*	43,789	497,109	46/ to 90/ per cwt.	24/ to 33/

Appendix, No. 4.

Trade with India:
Answers to Queries.

EXPORTS from *Great Britain* (of the following Articles) to all Places Eastward of the *Cape*, with the exception of *China*, during the Year 1814.

—	—	DECLARED VALUE. —	DECLARED VALUE. TOTAL.
		£.	£.
Copper, unwrought - - - - *cwts.*	9,164	52,600	
——— wrought - - - - - -	28,455	187,222	239,822
Brass - - - - - - -	537	5,524	5,524
Iron, bar and bolt - - - - *tons*	7,654	107,927	
—— cast and wrought - - - *cwts.*	33,374	65,154	163,081
Cutlery and Hardwares - - - - -	- - -	26,883	26,883
Lead and Shot - - - - - *tons*	476	12,143	12,143
Steel, unwrought - - - - *cwts.*	5,166	7,766	7,766
Tin and Pewter Ware, and Tin Plates - -	- - -	4,379	4,379
Woollens, Cloths of all sorts - - *pieces*	12,569½	215,815	
——— Stuffs, viz. Gamblets - - -	5,221	24,999	
——— other Wollens - - - - -	- - -	14,550	255,364
Cotton Goods:			
Calicoes, white or plain - - - *yards*	82,638	11,341	
Ditto, printed, checked, stained, dyed -	597,595	59,206	
Muslins, white or plain - - - -	130,770	19,476	
Ditto, printed, checked, stained or dyed -	7,205	894	
Hosiery and small wares - - - -	- - -	18,563	109,480
Yarn - - - - - - - *lbs.*	8	7	7
Linen Manufactures - - - - - -	- - -	23,433	23,433
	£.	847,882	847,882

EXPORTS from *Great Britain* to *India*, in 1830.

—	FROM LONDON TO Madras and Calcutta.	FROM LONDON TO Bombay.	FROM THE OUTPORTS TO Madras and Calcutta.	FROM THE OUTPORTS TO Bombay.	TOTAL.
Cotton Goods:					
Cambrics - - - -	5,360	4,490	- -	- -	9,850
Muslins - - - -	12,100	32,900	270	- -	45,270
Long Cloths - -	7,580	20,800	- -	- -	28,380
Cotton Shawls - -	1,300	280	- -	- -	1,580
Jeans and Dimities -	1,400	1,500	- -	- -	2,900
Printed Cottons - -	- -	- -	133,156	194,000	327,156
Coloured ditto - -	- -	- -	9,509	12,600	22,109
Plain ditto - -	- -	- -	387,848	416,979	804,827
Cotton Yarn - -	- -	- -	238,802	38,200	277,002
Cotton Thread - -	- -	- -	1,500	110	1,610
Cotton Lace - -	- -	- -	- -	250	250
Linen Goods:					
British Linens - -	2,970	950	2,600	600	7,120
Irish ditto - -	560	- -	390	- -	950
Sail Cloth - - -	6,000	1,800	480	550	8,830
Woollen Goods:					
Woollen Cloths - -	58,000	28,000	81,827	56,400	224,227
Blankets - - -	250	360	910	640	2,160
Flannels - - -	1,320	180	2,700	1,300	5,500
Carpets - - -	Included in "Sundries not enumerated."		375	- -	375
Baizes - - -	- -	- -	- -	2,800	2,800

—	FROM LONDON TO		FROM THE OUTPORTS TO		TOTAL.
	Madras and Calcutta.	Bombay.	Madras and Calcutta.	Bombay.	
Articles of mixed or doubtful Material:					
Stuffs of Silk & Worsted	1,650	1,630	- -	- -	3,280
—— of all descriptions	- -	- -	16,200	11,000	27,200
Haberdashery - -	3,100	2,520	654	450	6,724
Millinery - - -			- -	- -	
Laces - - - -	1,250	230	450	- -	1,930
Hosiery - - -	1,600	1,230	2,400	- -	5,230
Wearing Apparel - -	2,600	1,880	150	190	4,820
Slops - - - -	300	50	150	- -	500
Shawls - - - -	- -	- -	- -	450	450
Cordage - - - -	880	260	- -	- -	1,140
Hardware - - -	Included in "Sundries not enumerated."		14,454	4,484	18,938
Ironmongery - - -	13,000	6,100	700	940	20,740
Iron Cables - - -	640	850	560	- -	3,550
Anchors - - - -	1,500	- -			
Shot - - - -	- -	- -	540	390	930
Cutlery - - - -	4,800	1,800	1,730	190	8,520
Surgeons' Instruments -	5,200	2,750	- -	- -	7,950
Tin and Japan Ware -	670	500	- -	- -	1,170
Glass, Brass, and Plated Ware - - - -	10,850	7,700	- -	- -	18,550
Printing Types - -	1,430	670	- -	- -	2,100
Guns and Pistols - -	2,500	600	300	20	3,420
Earthenware - - -	3,850	1,150	5,755	2,943	13,698
Glassware - - -	12,500	3,520	13,450	490	48,690
Window Glass - - -	16,330	2,400			
Glass and Earthenware -	650	100	- -	- -	750
Looking Glasses - -	570	1,100	- -	- -	1,670
Bottles - - - -	9,600	1,720	5,390	4,700	21,410
Mathematical Instruments	800	- -	- -	- -	930
Optical - - ditto -		130	- -	- -	
Clocks and Watches -	2,500	2,900	- -	- -	5,400
Jewellery - - - -	12,360	440	680	280	13,760
Silver Plate and Plated Ware - - - -	12,700	3,550	1,310	290	17,850
Gold and Silver Lace -	6,350	630	- -	- -	6,980
Buttons - - - -	150	- -	- -	- -	150
Toys - - - -	1,600	850	30	- -	2,480
Umbrellas and Parasols -	950	150	950	95	2,145
Carriages and Harness -	2,150	4,200	- -	- -	6,350
Leather (tanned and dressed) - - -	1,630	340	650	- -	2,620
Leather Gloves - -	450	240	- -	- -	690
Boots and Shoes - -	1,220	1,700	- -	- -	2,920
Saddlery - - - -	6,680	2,530	2,890	460	12,560
Hats - - - -	11,100	1,780	567	- -	13,447
Musical Instruments and Printed Music - -	9,200	900	- -	- -	10,100
Stationery and Books -	43,650	12,650	2,770	780	59,850
Perfumery - - -	4,670	2,400	20	- -	7,090
Soap - - - -	1,200	470	- -	- -	1,670
Apothecary Wares, &c. -	11,700	3,850	- -	- -	15,550
Confectionery - - -	5,800	1,550	30	50	7,430
Groceries - - - -	3,000	900	- -	- -	3,900
Oilman's Stores - -	10,350	3,150	800	- -	14,300
Painters' Colours - -	- -	- -	2,110	1,750	6,880
Linseed Oil - - -	1,150	1,780	90	- -	
Turpentine - - -	- -	- -	- -	- -	
White and Red Lead -	2,300	590	1,050	350	4,290
Tar - - - - -	- -	- -	900	- -	900
Gunpowder - - -	Included in "Sundries not enumerated."		300	- -	300
Coals - - - -	730	2,120	420	- -	3,270
Provisions - - -	7,900	1,950	- -	- -	9,850

(continued)

	FROM LONDON TO		FROM THE OUTPORTS TO		TOTAL.
	Madras and Calcutta.	Bombay.	Madras and Calcutta.	Bombay.	
Hams	- -	- -	1,500	15	1,515
Cheese	- -	- -	280	130	410
Salmon and Herrings	- -	- -	120	- -	120
Spirits	9,000	3,040	1,210	478	13,728
Wines	42,000	12,200	3,464	1,015	58,679
Beer, in casks	38,000	23,800	5,855	450	72,405
—— in bottles	3,100	1,200			
Ale	- -	- -	3,644	370	4,014
Corks	1,700	550	20	30	2,300
Sundries not enumerated	36,000	13,600	5,000	1,500	56,100
	487,290	235,260	959,912	758,720	2,441,182
Metals:					
Copper	220,424	38,635	128,320	27,084	414,463
Iron	24,619	24,573	21,342	13,764	84,298
Tin	—	—	—	—	—
Tin Plates	3,784	2,596	1,350	450	8,180
Lead	19,318	955	1,459	580	22,312
Steel	2,192	10,894	6	530	13,622
Quicksilver	13,319	2,720	170	- -	16,209
Spelter	25,389	3,916	3,129	- -	32,434
	309,045	84,289	155,776	42,408	591,518
TOTAL EXPORTS including Metals	796,335	319,549	1,115,688	801,128	3,032,700

Mr. Bracken.

IT has increased very considerably, particularly with Bengal and Bombay:

		Imports.	Exports.
BENGAL:			
	1813-14	£. 877,917	£. 2,767,624
	1827-28	2,232,725	4,898,018
BOMBAY:			
	1813-14	92,698*	305,154
	1827-28	819,693	508,592

In the year 1828-29 there was still a greater increase at Bombay; the imports amounting that year to 781,248 *l.*, and the exports to 833,767 *l.* In the same year there was a decrease in the whole import and export trade of Bengal with Great Britain of 421,364 *l.*, occasioned by the decreased exports of the East India Company†; otherwise there would have been an augmentation; the private trade having increased 260,604 *l.*

The trade of Great Britain with Madras has also increased, but not to the same extent.

	Imports.	Exports.
In 1813-14	£. 271,749‡	£. 436,513
1827-28	258,740	715,873

Of the increased exports from Great Britain to India since 1814, a large proportion is formed of British staples and manufactures, embracing British capital and industry. The following particulars are not unworthy of attention, more especially cotton twist:

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* This sum has been converted from the Bombay rupee, at the same rate as the sicca, although there is a difference of 7 or 8 per cent. in their value.

† £.686,970.

‡ As above.

STATEMENT showing the Value of the Principal Articles of Export to *India*, in 1814 and 1828.

ARTICLES.*	1814.	1828.	INCREASE.
	£.	£.	£.
Apothecary's Wares - - - -	19,611	29,283	9,672
Apparel - - - - - -	13,879	31,204	17,325
Beer and Ale - - - - -	50,022	99,037	49,015
Carriages - - - - - -	5,535	16,945	11,410
British Cotton Manufactures -	109,480	1,621,560	1,512,080
Ditto Cotton Twist ditto - -	7	388,888	388,881
Earthenware - - - - -	10,747	26,625	15,878
Glass - - - - - -	68,443	114,978	46,535
Guns and Pistols - - -	52,220	96,719	44,499
Haberdashery - - - - -	16,745	40,331	23,586
Hardware and Cutlery - -	26,883	78,765	51,882
Iron, bar and bolt - - -	107,927	155,038	47,111
Ditto, cast and wrought - -	55,154	102,629	47,475
Lead and Shot - - - - -	12,143	32,022	19,879
Leather and Saddlery - - -	21,637	46,187	24,550
Linen Manufactures - - -	23,434	36,120	12,686
Machinery - - - - - -	6,043	103,676	97,633
Plate, &c. - - - - - -	13,503	50,900	37,397
Spelter* - - - - - -	Nil.	59,486	59,486
Stationery - - - - - -	38,494	84,735	46,241
Tin and Pewter Wares - -	4,379	8,947	4,568
£.	656,286	3,224,075	2,567,789

* In 1827, the exportation of spelter to Calcutta was much larger - £.104,822.

Mr. Crawford.

THIS Question will be better answered by official returns than by any reply which I can give to it. I am not aware that the documents which would furnish this information in a complete and satisfactory form, are as yet before Parliament or the public. The trade between Great Britain and India, to be fairly stated, ought to be given for a series of years in two periods, and to embrace all countries to which the East India Company had an exclusive trade before 1814, classifying and distinguishing the exports to and imports from each particular country. The exports to and imports from China, the only country with which the monopoly is entire, ought to be stated for the same periods, in order to exhibit a just comparison between the results of the close and open trade.

The increase which has taken place in the exports from Great Britain to India since 1814, is, I believe, unparalleled in the history of commerce. In 1814 they amounted to 1,874,690 *l.* declared value, and in 1828, the last year which the public documents in my possession enable me to quote, to 4,467,673 *l.*, showing an augmentation of 2,592,983 *l.* This sum, however, does not express the actual increase. The currency in which the value of the exports of 1814 was expressed, was depreciated below the standard metallic value, and of course the value in 1828, by between 25 and 26 per cent. Mushet's Tables, quoted by Mr. Tooke.—High and Low Prices, Appendix, No. 1. The actual exports of 1814, therefore, were 1,403,362 *l.*, so that in 14 years' time the increase was more than threefold, not to say that the prices of 1814 were high war prices, and those of 1828 low peace prices.

The exports have generally consisted of British staple manufactures, and the following short enumeration will show the increase between 1814 and 1828; it being recollected that a considerable portion of the exports of the former year resulted from the free trade, during near nine months of which it had been in operation.

——	1814.	1828.	Absolute Increase	Increase per cent.
Copper (wrought and unwrought) - - - *cwts.*	37,619	41,742	4,123	10.95
Iron, bar, bolt and cast - -	186,454	438,629	252,175	135.19
Lead - - - - - -	9,520	36,080	26,560	278.99
Earthenware - - *pieces*	819,978	1,919,357	1,099,379	132.85
Broad Cloths, Stuffs & camlets	17,790	49,502	31,712	178.20
Calicoes, plain, printed, &c. *yds.*	680,234	34,843,110	34,162,876	5,022.22
Cotton, Twist - - - *lbs.*	8	4,558,185	4,558,177	56,977,212.50

The query put by the Board refers especially to the increased export of British staple manufactures; but it does not appear to me of any very material consequence whether the

the increase be in such staples directly or in foreign commodities, for which British manufactures must, in the ordinary course of trade, have been exchanged.

It had been confidently predicted before 1814, that there was little probability either of increasing the quantity or of multiplying the number of British commodities suited to the consumption of the people of India, and as little of augmenting the amount, or increasing the variety of the articles which India could furnish in exchange. The public records afford the best refutation of this mistake; and I shall barely enumerate a few of the articles which the free trade has either added to the commerce of India since the period in question, or for which it has created a new demand and a new market. These are,

Imports into Europe:
Siam Sugar
China ditto
Manilla ditto
Rice in husk
Madder
Safflower
Bees wax
Barilla
Castor oil
Cubebs
Sapan wood
Ebony
Lac-dye
Manilla hemp
Antimony ore
Hides
Buffalo horns
Orpiment
Pearl sago.

Exports from Europe:
Cotton piece-goods
Cotton yarn
Spelter
Tin plates
Cast iron utensils for native use
Cutlery for ditto
Fire-arms and cannon for ditto
Gunpowder for ditto
Glassware for ditto
Porcelain for ditto
Copperas
Verdigris
Salt
Chalk
Flints.

In the London price currents of 1814, none of the import articles here given, with the exception of lac-dye, which had been recently discovered, are quoted; and in the Calcutta price currents of a corresponding period, the only European articles of sufficient importance to be deemed worth inserting, are copper, iron, lead, canvas, tar, cordage and some paints. At present, European importations are regularly classified, and in reality constitute nearly one-half the entire imports, being estimated at about two millions sterling per annum.

German spelter or zinc, paid for generally in British cottons, is a case in point; and as the export of this article affords a remarkable illustration of the beneficial effects of the free intercourse with India, I shall offer a few observations upon it. It was first exported to India in 1820, to the amount of 420 cwt. The quantity exported in 1828 was 84,980 cwts., and in the nine years ending with the latter, the total quantity exported was nearly 40,000 tons. Before 1820, all India was supplied with this extensively consumed metal by smuggled exports from China, it being unknown down to that time, except to scientific persons, that the Chinese article differed only in name from the European. The Chinese article has now not only disappeared from the Indian market, but German spelter is largely imported into China itself, forms a regular article of quotation in the Calcutta price currents, and is even re-exported. In 1815, the quantity of Chinese zinc imported into Calcutta was about 20,000 cwt., and the price to the consumer was 90*s.* per cwt. In 1827-28, the importations of German zinc amounted to 107,246 cwt., and the price was about 20*s.* per cwt. In other words, the supply had increased in more than a fivefold proportion, and the price had fallen to less than one-fourth of its previous amount. These facts speak sufficiently for themselves, and demand no comment. One other example may be given. It will be seen from the Table that the increase in the exportation of copper from Great Britain is but inconsiderable. This is very easily accounted for. The Indian market has been supplied in a good measure with unwrought copper from the southern provinces of Russia through Persia, from Japan, and above all, from South America. This last article had been paid for in British manufactures, for which, through India or China, it has formed a convenient remittance. In 1814-15, the copper imported into Calcutta amounted to 53,000 cwts., and in 1821-22, the latest year to which I can refer for quantity, to 83,000 cwts. In 1813-14, the value of copper imported into the same place was about 230,000*l.*, and in 1827-28, the price having fallen 20 per cent., about 400,000 *l.* Zinc and copper, the two metals to which I have now alluded, form the materials of almost all the culinary and domestic utensils of the natives of India; and it is not necessary to insist upon the great advantages which they at least have derived from a free commerce, which furnishes them with the increased supply at reduced prices, implied in the statements which I have now submitted.

In 1813-14, the value of the opium exported from Calcutta amounted to about 730,000*l.* In 1827-28 it amounted to above 1,200,000*l.* Previous to the opening of the free trade, the quantity of Indian opium annually consumed in China did not exceed 2,500 chests, nor the value more than half a million. In the three years stated below, the quantities and values were as follow:*

In

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* Canton Register and Price Current.

YEARS.	CHESTS.	——
		£.
In 1821-22 - - -	4,628	1,662,920
1827-28 - - -	9,475	2,976,428
1830-31 - - -	18,760	2,580,006

It will appear from this statement, that through the operation of the free trade, for it is impossible to trace it to any other source, this branch of commerce has in quantity been multiplied in more than a sevenfold proportion, and in value in above a fivefold proportion. It would be useless to go farther; and I shall only observe generally, that wherever a field has been opened for free trade, it has invariably been occupied.

The quantity of lac-dye and of shell-lac imported into Great Britain in 1814 and 1828 was as follows:

	1814.	1828.
Lac-dye - - -	*lbs.* 278,899	*lbs.* 728,240
Shell-lac - - - -	– 110,670	– 461,477

Lac-dye is now extensively used for dyeing scarlets, as a cheap substitute for cochineal;* yet in 1815, but a few years after its discovery, the following is the commercial report made upon it in London and Calcutta, as I find it in the observations of a price current of the latter place for October 1815: "The last reports on these articles from the London market are "unfavourable indeed, as will be seen by the following extracts from a letter of the first "authority: 'London, May 10.—Of lacs, we could heartily pray not a chest were to be "'destined this way for years, for not a chest can we induce any one to look at, even at "'the most reduced prices.'" In the year in question, it appears that the importations had been doubled; next year they fell off to one half of this quantity; and the supply suiting itself to the demand, the consumption has gradually and largely increased, the quality of the drug having at the same time been greatly improved. The augmentation in the consumption of shell-lac, which I understand to be used in the manufacture of hats and other manufactures, has been still greater, for I find that in 1829 it amounted to 725,780 pounds weight, being more than sixfold greater than it was in 1814.

That the people of India have benefited largely by the free trade, confining its operation to mere price, is, I think, obvious. Whatever foreign commodities they consume, they receive at a reduced price, and for the produce of their soil, or for such productions of their skill as are suitable to their industry, they have not only a wider market, but for the most part equally good prices as under the monopoly. This may be satisfactorily shown by comparing the prices at the period of the opening of the trade with the present ones. The following are examples.

IMPORTS.

——	1815.		1831.		Increase per cent.	Decrease per cent.
	Rs.	*As.*	*Rs.*	*As.*		
Alum - - - - *per maund*	5	14	3	–	- -	48
Camphor - - - - - -	85	–	44	8	- -	47
Cassia - - - - - -	50	–	14	–	- -	72
Vermillion - - - - - -	123	–	105	–	- -	15
Tin - - - - - - -	30	8	22	–	- -	27
Coffee, Mocha - - - - -	31	10	17	12	- -	44
Rosin - - - - - -	3	2	1	13	- -	42
Nutmegs - - - - - -	6	–	2	10	- -	56
Pepper, black - - - - -	14	–	9	9	- -	31
Bees' wax, Pegu - - - -	71	–	30	–	- -	57
Sago - - - - - - -	6	4	2	–	- -	68
Brimstone - - - - - -	10	14	3	–	- -	72
Copper, sheathing - - - -	46	–	37	6	- -	18
– Ingot - - - - -	40	–	34	2	- -	14
– Nails - - - - -	51	–	30	–	- -	41
– Ingot, Japan - - - -	42	2	37	4	- -	11
Iron, Swedish flat - - - -	5	7	5	5	- -	2
– English ditto - - - -	4	10	2	15	- -	36
– Nails of sizes - - - -	22	–	8	6	- -	61
– Hasps - - - - -	5	4	3	3	- -	39
Lead, pig - - - - - -	12	2	5	1	- -	58
– sheet - - - - -	13	12	5	15	- -	56
Red lead - - - - - -	14	11	6	14	- -	53

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* In 1814, the average price of cochineal in the London market was about 45*s.* per lb.; at present it is about one-sixth part of this price. The price of lac-dye was 8*s.* 6*d.*, and is now fallen to less than one-fifth of this.

EXPORTS.

		1815.		1831.		Increase per cent.	Decrease per cent.
		Rs.	*As.*	*Rs.*	*As.*		
Cotton Wool - -	- *per maund*	11	12	9	10	- - -	18
Ginger - - - - -	- - -	5	8	6	2	11	—
Rice - - - - -	- - -	1	9	1	15	24	—
Wheat - - - - -	- - -	1	–	1	7	43	—
Safflower - - - -	- - -	24	4	48	8	100	—
Sacking, Canvas -	- - -	5	12	8	8	47	—
Lac-dye, native - -	- - -	79	2	26	–	- - -	67
Shell-lac - - -	- - -	23	3	29	8	27	—
Saltpetre - - -	- - -	4	8	7	6	63	—
Sugar - - - -	- - -	9	15.	8	6	- - -	15
Tamarinds - - -	- - -	1	10	1	14	15	—
Turmeric, Patna - -	- - -	2	11	2	7	- - -	9
Timber, native, of sorts	- *per piece*	19	6	19	11	1	—
Allahabad Mahmoodies	- - -	96	–	47	8	- - -	50
Luckipore Baftoes -	- - -	58	–	85	–	46	—
Bandanoes, silk - -	- - -	140	–	117	8	- - -	16

These statements are taken from Calcutta price currents for the months of September 1815, and August 1831. An earlier period than the first would have afforded a more favourable result as far as relates to exports, but the materials were not within my reach. It will be seen, that with respect to the imports, a great reduction has taken place in every article, while some commodities now reach the consumer at one-half what they cost in 1815. With respect to the exports, there has been an increase of price in eight out of the sixteen articles named. In others, the fall of price is not considerable. It has been large, as might be expected from the competition of British manufactures in the finer cotton fabrics, but in the coarser, where this competition does not exist, there has been a rise. The fall in the price of some articles, as lac-dye, may, I believe, be fairly ascribed to greater skill and economy in the process of manufacture. The fall in the cost of silk manufactures, according to the statement, is 16 per cent., but as averages only are given, even this is probably overstating it, for the highest prices of 1831 considerably exceed those of 1815; the greater range of quotations in the first year accounting for the discrepancy*.

As the producer, trader and carrier of Great Britain are satisfied with the results of the opening of the trade in 1814, and anxious only for further extension, or as they are at least convinced that the profits are not smaller than other branches of the foreign trade of the kingdom, and it is quite impossible they should be larger, I shall proceed to show what the effects of the free trade have been on the interests of the British consumer, by comparing the prices paid for Indian commodities in three periods, namely, when the monoply was entire; when it was partially broken in upon by the Act of 1793, and at the present time. This is done for a few principal articles in the following table, of which the first two years are taken from Prince's London Price Current, quoted by Mr. Tooke, and the last from schedule annexed to the petition of the London Merchants, given in evidence to the select committee of the Commons in 1831.

	1793.		1815.		Increase per cent.	Decrease per cent.	1831.		Increase per cent.	Decrease per cent.
	s.	*d.*	*s.*	*d.*			*s.*	*d.*		
Cotton wool *per lb.*	1	– ¾	–	11 ½	- -	9	–	5	- -	56
Indigo - - -	7	4 ½	8	10	9	- -	4	–	- -	54
Rice - *per cwt.*	None		23	9	- -	- -	14	10	- -	39
Saltpetre - -	59	9	87	–	45	- -	36	–	- -	58
Raw silk *per lb.*	21	–	18	1	- -	13	13	7 ½	- -	24
Cinnamon, Ceylon –	12	–	13	8	13	- -	8	9	- -	35
Pepper, black –	1	2 ½	–	10 ½	- -	27	–	3 ¾	- -	64
Sugar - *per cwt.*	66	6	49	1	- -	26	26	2	-	46

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* Highest price of 1815, rupees 145.
Ditto - of 1831 - 150.

It will be seen from this statement, that the price of every article, except those absolutely or virtually under a monopoly, viz. cinnamon and raw silk, has fallen to about one-half what it was in 1815. The fall of price seems to be in proportion as the trade in each commodity is free. Pepper, which is the produce of a great many countries, and in which the trade is quite unshackled and the competition active, is the most remarkable example. It has fallen to one-third of the price it bore in 1815, and to nearly one-fourth of that which it bore in 1793, when it was a monopoly of the East India Company. The fall in the price of sugar has also been great, but not so considerable; but this is in some measure accounted for by the superior quality of the article now imported. In raw silk, the fall in price between 1815 and 1831 has barely amounted to one-fourth part; not much more than will account for the different value of the currency in the two years. The fall in the price of cinnamon has not much exceeded one-third part; and the decline has been produced in a good measure by the competition of cassia, which is rapidly taking its place, and in which the fall of price has been very great*. One advantage to the consumer, and also to the merchant, derived from the open trade, is the steadiness of price which has resulted from it. For some years back there has been very little fluctuation in the price of any Indian commodity, of which the production and commerce has been free. On the contrary, during the close monopoly, the fluctuation of prices was extremely violent even within the same year. In 1792, for example, a year of profound peace, I find the quotations of cotton wool of the same quality, as low as 11 *d.* per pound, and as high as 1 *s.* 3 *d.* In the same year, the same quality of black pepper is quoted as low as 1 *s.* 4 *d.*, and as high as 1 *s.* 11 ½ *d.* per lb.; and the same saltpetre is quoted at 40 *s.* and at 63 *s.* per cwt. within a few months of each other.

Glasgow Chamber of Commerce.

FOR an answer to this Question, we would refer to the official returns of imports and exports, which alone can give an authentic and full view of the matters embraced in it. From these it will be seen that the increase has been very great.

With regard to the exports, it has consisted chiefly of British staples, and as regards this port in particular, of cotton piece-goods and twist.

Manchester Chamber of Commerce and East India Committee.

THIS Query will be best answered by official returns. The increase in the staples of Lancashire is believed to be without a parallel. The export of British cotton manufactures and twist to India and China, in the years ending 5th January 1815 to 1831, is exhibited by the annexed table, framed from papers presented to the House of Commons.

—	White or Plain Manufactures.	Printed or Dyed Manufactures.	TOTAL.	Cotton Twist.
	Yards.	*Yards.*	*Yards*	*Lbs.*
1815 - - -	213,408	604,800	818,208	8
1816 - - -	489,399	866,077	1,355,476	—
1817 - - -	714,611	991,147	1,705,758	624
1818 - - -	2,468,024	2,848,705	5,316,729	2,701
1819 - -	4,614,381	4,227,665	8,842,046	1,862
1820 - - -	3,414,060	3,713,601	7,127,661	971
1821 - - -	6,724,031	7,601,245	14,325,276	224
1822 - - -	9,919,136	9,976,878	19,896,014	5,865
1823 - - -	11,712,639	9,029,204	20,741,843	22,200
1824 - - -	13,750,921	9,540,813	23,291,734	121,500
1825 - - -	14,858,515	9,666,058	24,524,573	105,350
1826 - - -	14,214,896	8,844,387	23,059,283	235,360
1827 - - -	16,006,601	10,218,502	26,225,103	919,387
1828 - - -	24,786,540	12,962,765	37,749,305	3,063,856
1829 - - -	27,068,170	10,498,666	37,566,836	4,549,219
1830 - - -	- - -	- - -	39,733,698	3,185,639
1831 - - -	- - -	- - -	52,179,844	1,494,995

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* In 1814, the price of cassia was from 20 *l.* to 25 *l.* per cwt.; it is at present from 4 *l.* 10 *s.* to 5 *l.* The consumer may now have for the same expenditure 10 lbs. of cassia for one of cinnamon, the difference of duty excepted, which is a bonus paid to the cinnamon monopoly. In 1814 he could barely have got 3 ½ lbs. of cassia for one of cinnamon. The importations of these two articles in 1814 and 1828 were as follow:—

—	1814.	1828.	Increase per cent.
Cassia lignea and cassia buds - *lbs.*	173,988	571,560	228
Cinnamon - - - - - -	276,982	337,482	21

The following table, showing the total value of merchandise imported at Calcutta from Great Britain, by the private trade, for 15 years, say from 1813–14 to 1827–28, has been communicated by a merchant of Calcutta, now in this country, by whom it was extracted from a work on the Commerce of Bengal, by H. H. Wilson, Esq., Assay Master to the Government Mint in Calcutta. The continuation of the table for the two years 1829–30 and 1830–31, is taken from Bell's Comparative View of the Commerce of Bengal. The particulars of the year 1828–29 are wanting.

Commercial Year.	Total Value.	Copper.	Iron.	Woollens.	Cotton Goods.	Twist.
	£.	£.	£.	£.	£.	£.
1813–14	5,376,775	78,581	230,547	184,521	91,835	Nil.
1814–15	4,099,165	396,323	278,746	44,712	43,346	—
1815–16	5,752,886	411,884	455,078	122,619	261,846	—
1816–17	8,051,112	542,267	583,610	238,616	313,102	—
1817–18	13,562,962	891,601	821,433	574,184	1,120,909	—
1818–19	15,944,495	1,730,329	617,089	735,611	2,655,192	—
1819–20	8,633,573	1,835,112	333,935	911,618	1,585,890	—
1820–21	11,320,797	2,441,403	632,390	1,719,268	2,555,908	—
1821–22	15,163,826	2,464,659	610,419	2,511,495	4,681,870	—
1822–23	18,098,611	1,903,566	619,869	2,010,422	6,577,279	—
1823–24	15,862,534	2,382,938	661,136	1,648,986	3,716,278	—
1824–25	17,607,786	2,235,434	567,262	1,587,314	4,627,765	81,145
1825–26	12,868,606	489,115	743,998	884,683	3,665,461	141,305
1826–27	12,858,348	831,672	502,005	1,083,978	3,804,022	809,052
1827–28	18,991,756	1,903,401	592,084	2,415,759	4,930,139	1,842,110
1828–29	—	—	—	—	—	—
1829–30	16,125,841	2,662,383	494,021	866,486	5,061,861	1,437,120
1830–31	20,073,354	4,061,634	620,994	1,425,918	5,818,247	2,917,969

Mr. Mackillop.

THERE has been an increase in the annual imports from India since 1814. Indigo, for instance, the most valuable export from India, has increased since the above period fully one quarter in quantity, though this will not appear by the returns of the trade to this country, as during the war very little was exported from India direct to the Continent, and consequently no comparison can be made with the direct trade to the Continent of Europe now existing. Prior to 1814, cotton piece-goods were shipped extensively to England from Bengal, and a considerable supply of raw cotton was also sent frequently from both Bengal and Bombay; the great increase which took place in the manufacture of cotton piece-goods in England, soon after the general peace, occasioned an unusually large supply of raw cotton to be brought from Bengal and Bombay for two or three years. At present, the import from the former place is small, owing to the superior quality and the low cost of the cotton grown in the United States of America, and with which Bengal cotton is not likely to compete successfully during a free intercourse with America. The import from Bombay (where the quality of the cotton is superior to that of Bengal) continues, but on a limited scale with reference to the shipments of 1815, 1816 and 1817. The imports of raw silk have increased during the present Charter, but this article is chiefly in the hands of the East India Company. The imports of saltpetre have also increased; and Bengal will probably continue to be the chief source of supply, the cost of production being low, and thereby enabled to compete with Peru, from which country some shipments have recently arrived. The imports of lac dye, shellac, and various articles usually denominated drugs, have gone on increasing; and as a general remark on this subject, I may observe, that at present, and for some time past, the trade has been decidedly profitless.

The exports to India have increased considerably since 1814; then, for instance, spelter, cotton yarn, and cotton piece-goods were usually imported into Europe from India, but now they are all exported from England in very large quantities: but I may here observe, that the export of all these articles is more owing to the reduction that has taken place in their cost in this country (either of which can now be purchased at one-half or one-third under their value in 1814), than to the facilities which have been given to the trade with India: it is not necessary I should more particularly notice the articles of which an increased export has taken place, as the reports from the custom-houses of this country and of India, afford ample details.

Liverpool East India Committee.

THE increase of trade with India since 1814 has been enormous, as appears by the Parliamentary Returns, and the exports consist almost entirely of British manufactures; it may also be safely asserted that such foreign produce as has been exported to India, has been purchased virtually by a similar amount of British produce.

From 1794 to 1814, the export trade in the hands of the Company had greatly fallen off, the official value of the exports to India (including those to China which varied little) having been on the average of the first six years of that period, 2,924,820 *l.*, and of the last six years,

years, 1,699,123*l.*; but upon the opening of the trade in 1814 (though the Company's exports have further fallen off) the increase on the whole has been most rapid, as appears by the following comparative view:

Declared Value of Exports to India (excepting China):

—	Company's.	Private Trade.	Total.
Average of three years, 1814—1816 -	818,784	1,524,518	2,343,302
Average of three years, 1827—1829 -	576,266	3,825,110	4,401,376

The Exports of 1829 exceeded those of 1814, as follows:

—	Company's.	Private Trade.	Total.
1814 - - - - - -	826,558	1,048,132	1,874,690
1829 - - - - - -	434,586	3,665,678	4,100,264

and it is believed that a return of exports for 1830 and 1831 would show a still greater increase; but these returns have not reached us.

These statements give, however, but an imperfect view of the subject, as from the great decline in the price of commodities, which has been taking place for many years past, the actual increase in the quantities imported and exported, greatly exceeds the apparent increase which the declared values indicate.

Hull Committee.

THE Parliamentary Returns show the great increase of the trade with India since 1814, when it was partially opened, and consists almost entirely of British staples. In that year, the declared value of the Company's Exports amounted to

£.826,558, and of Private Merchants £.1,048,132 = £.1,874,690;
and in 1829, to £.434,586, and of Private Merchants £.3,665,687 = £.4,100,273:

but when the depreciation in the price of commodities that has taken place since 1814 is considered (being nearly 50 per cent.), the *quantity* greatly exceeds what the declared value indicates of those years. Under the estimate of this decline in prices, it appears that the quantity exported by the Company in 1814 varied little when compared with that of 1829, while the quantity exported by the Private Merchants has increased sevenfold.

Mr. Rickards.

IN the "Papers relative to the Finances of India and the trade between India and China, February 1830, a return is given of the export and import trade with India for 16 years subsequent to the year 1814, in which the Company's trade is distinguished from that of individuals*. It is accordingly certified in this official document, that the trade with India has increased much more than the most sanguine could have anticipated within so short a period, and that this increase is wholly to be ascribed to the enterprize and intelligence of individuals, the Company's trade appearing stationary, as to amount, throughout the period, whilst that of individuals gives an average of nearly three times the amount of the Company's trade.

The principal articles imported into India from Britain, are cotton piece-goods, twist, woollens and metals, including spelter. To these may be added almost every other description of British manufacture, such as hardware, glassware, porcelain, jewellery, &c. Of the increase of British manufactured articles which has taken place in the period alluded to, some idea may be formed from the following facts given in evidence. The first import of cotton twist into India occurred in 1821. In 1824, about 120,000 lbs. were imported; in 1828, about 4,000,000 lbs. In 1815 the importation of British white and printed cotton goods into India, was about 800,000 yards; in 1830, it was about 45,000,000 yards. It will also be seen on reference to the evidence and official documents therein quoted, that the increase of British exports to India includes a great variety of articles formerly unknown, or not used in India, and that this extension of commercial intercourse is wholly to be ascribed to the enterprize and operations of private merchants.

Vide Evidence, March 1831, Ans. 1021.

Vide Evidence, July 1831, Ans. 2573.

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* *Vide* No. 40 of Papers referred to, and Evidence, July 1831, Answer 2754, *et seq.*

	Rupees.
The document here referred to states the average of the Company's trade, export and import, for 16 years, to be - - - - - - - - - -	1,88,27,825
Whilst that of the present trade for the same period is - - - - - -	5,45,14,520
But the average of the Company's exports to India in goods and treasure is only	50,71,344
Whilst that of the Private Trade from Britain, Foreign Europe and America, is -	2,82,54,537

Or upwards of five times the amount of the Company's exports.

QUERY 3.—WHAT is the System pursued by the Company in the conduct of their Commercial Transactions in India, whether in the Interior; or at the respective Presidencies?

Mr. Bracken. *ANSWER.*—IN Bengal, I have understood, the Board of Trade issue instructions to the commercial agents, to make advances for such quantities of silk, sugar and cotton, as they may deem requisite, under the orders of Government, for the Home and China annual investments. They report to the Board the rates at which the same are or may be procurable. Provision is made for the advances, by orders on the neighbouring collectors. To places in the vicinity of Calcutta, cash is sent from the general treasury. When Government determine to purchase indigo for shipment to London, an advertisement appears in the Gazette inviting tenders, stating the quantity, the quality, the district of manufacture, the planter's name, the distinguishing marks, and the price, to be sent in to the Sub Export warehouse-keeper, who is authorized to accept or reject them.

Mr. Crawford. THERE are several gentlemen now in England whose experience will enable them to afford far more valuable information in reply to this question, than it is in my power to supply. At some of the out-settlements in the Eastern Islands where I served, the Government, as usual, was in the habit of keeping what may be called an open shop for the vend of European manufactures, where a yard of broad cloth might have been purchased. When I took charge of the settlement of Singapore in 1823, I found a warehouse of this description in existence; and a large quantity of pepper bought as an investment for China, was made over to me by my predecessor.

Mr. Mackillop. THE chief articles which the East India Company export from Bengal (with the trade of which I am better acquainted than that of the other Presidencies, having resided in Calcutta nearly 18 years) are silk, indigo, cotton, sugar and saltpetre. The investment of silk is provided by the Company making advances in the districts where it is produced to the natives, who cultivate the mulberry plant, and superintend the reeling of the cocoons at the Company's filatures. The Company do not cultivate or manufacture sugar, cotton, saltpetre or indigo; they purchase the three first of these articles at the marts in the interior, from the native dealers, who collect them in the districts where they are produced or manufactured; the latter they purchase in Calcutta, from the agents of the parties who manufacture it, chiefly in the districts of Bengal Proper; the only other articles, which the Company now manufacture or purchase to any great extent in Bengal and dependent provinces, are salt and opium; the former they manufacture, and having a monopoly of the supply of the wants of their own provinces, a large revenue is derived from the sale. For opium, advances are made nearly in the same manner as for silk, but when brought to market, instead of being exported on the Company's account as silk is, the opium is brought to public sale, and generally sells at a great profit; but as, according to the system of the Company, salt and opium must be considered as being sources of revenue rather than articles of commerce, it is not necessary I should further advert to them. The Company's imports into Calcutta of European goods used to be disposed of at public sales, recurring periodically to suit the convenience of the public. I am not aware these sales affected the markets more than the same quantity of goods would have done if brought to sale by individuals; but this branch of trade has, I believe, been latterly abandoned by the Company.

Mr. Sullivan. IN realizing the Honourable Company's investment of cloth, I entered into an agreement with the brokers, or it may be called a contract; these brokers are the head weavers of their respective villages, chosen by the weavers themselves to represent them to the resident, and to adjust their accounts; these weavers again enter into a contract with the broker for the delivery of a certain quantity of cloth monthly, to whom they give a trifling per-centage, which is included in the price of the cloth. The same procedure has been followed with regard to hemp.

Glasgow Chamber of Commerce. THE best answer to this Question will, we presume, be found in the Evidence taken by the Committees of the Two Houses of Parliament. The members of this association cannot be competent to answer it so satisfactorily.

Manchester Chamber of Commerce and East India Committee. THE members of this Board, not having any of them been in India, cannot answer this Question so satisfactorily as they could wish; but no doubt the fullest information might be obtained through other channels.

QUERY 4.—WHAT are the practical Effects of the Union of Government with Trade in India? In point of fact, have the powers of Government been employed to place rival Merchants under any unfair disadvantages in Trade? Has Rivalry in Trade been found to be productive of any undue bias to the proceedings of the Government as a Government, when rival Merchants are concerned? If any inconveniences to the Public do in fact arise from the Union of the two operations, do they or do they not outweigh the Advantages of the Company?

Liverpool East India Committee

ANSWER.—THE system pursued by the East India Company in the conduct of their commercial transactions in India may generally be said to be oppressive to the native merchants, opposed to the interests of the British merchants, and unprofitable to themselves. This statement is founded chiefly upon the Evidence laid before Parliament, and assisted by information derived from private sources. That it is oppressive to the native dealers we think is fully shown by the testimony of Mr. Joshua Saunders, (*vide* Minutes of Evidence, 17 March 1831, p. 108 & 109), when speaking of the Company's mode of purchasing silk; and by the evidence of Sir Charles Forbes, (*vide* Minutes, 14 April 1831, p. 135), when speaking of their purchases of cotton and their monopoly of salt. That it is opposed to the interests of private merchants is shown in almost every page of the evidence hitherto taken before Parliament; and that it is now, and has been, unprofitable to themselves, is very evident from their total abandonment of many articles, and their diminished transactions in others.

We believe that the practical effects of the union of government with trade in any country must be prejudicial to the general interests of commerce; and that this has been the case with the East India Company there is abundant evidence to prove. It has been shown that the powers of government in India have been employed to place rival merchants under unfair disadvantages in many instances, and to exclude them entirely in others. It appears by evidence given before Parliament, that the Indian Governments have, on different occasions, declared particular branches of trade to be open to private individuals, and after allowing them to embark their capital in such trade, have afterwards declared it to be shut. Of this a remarkable instance is given in the evidence respecting Mr. Wilkinson's case in 1811, and later in the act of the Bombay Government in 1828, when the trade in Malwa opium was declared to be free; and afterwards, in the course of a few months, when it suited the views of the Company, the monopoly was resumed.

It has been shown that the native dealers in India are both afraid and unwilling to dispose of those articles of produce to private merchants, which the Company are in the habit of purchasing, until they have first ascertained their wants, and the wishes of their commercial agents; and it must be obvious, that where the public revenue of the State is brought into collision with the capital of private merchants in the same market, the result must be disadvantageous to the latter.

British merchants trading with India have still to complain of many regulations in that country injuriously affecting their commercial transactions; and of these we would particularly point out the restraints imposed upon the resort of merchants to India, the necessity of procuring an expensive licence at the India House before they can proceed to reside in India, and the necessity of applying for a further licence from the local Governments before they can remove from one district to another, after their arrival in that country; the necessity too of applying for and obtaining a certificate of good conduct from the local Governments on leaving India, (which document must be produced at the India House along with every application for permission to return a second time to that country), is calculated to lower the character of the British merchant, and is galling to the feelings of the individual. The power at present possessed by the local authorities in India, of withdrawing the licences of individuals without assigning a reason, and of sending them out of India at a moment's warning, (however seldom it may be acted upon) is calculated to place the property entrusted to such persons in unnecessary jeopardy, and thereby narrows the freedom of intercourse between the two countries. As a measure more immediately and injuriously affecting the export trade of this port to Calcutta, we must notice the imposition, in 1817, of a heavy and prohibitory duty upon all salt imported into India from this country.

Mr. Sullivan.

THE observations I am about to make I beg may be understood as only applicable to the southern provinces of Madras, Tinnevelly and Ramnad, having resided in those districts upwards of 28 years, in realizing the Honourable Company's investment in cloth, and afterwards in cotton; rising progressively from the appointment of an assistant to that of commercial resident, the last 17 years of that time being resident.

The length of residence in those districts must of course have given me many opportunities of hearing complaints made by private merchants that they had not been able to purchase for ready money cloth which the weavers had by them, as well as gunnies, which is the outer covering of the bales of cloth or of cotton, made from hemp. In the districts I have mentioned only one merchant resides, but there have been occasionally agents from Madras, who have come up to make purchases; and of late years a Mr. Gordon has been speculating in Ramnad.

I never heard of the local authorities obstructing a merchant in the prosecution of his mercantile engagements, and it stands to reason that they would give every encouragement to their exertions, for the more the trade is extended, the greater will be the revenue.

The little I have said on the Honourable Company's investment will, I think, be sufficient to show that while they were under my management there was no monopoly, and that my engagements were as free as any private merchant; but, nevertheless, the Honourable Company paid more for their goods than the private merchant, which may be accounted for as following: no public agent can ever procure any large quantity of goods at the same price the private merchant does; the private merchant's purchases are limited, and when he does not wish to exceed a stipulated sum, and cannot procure the article he wants on his own terms, will decline purchasing. With the public agent it is different; the native agent knows as well as the resident that he has received certain orders to purchase a certain quantity to be ready by a certain time; they keep up their price, and make the resident on most occasions come into their terms. The charges on the Honourable Company's goods are great, from the nature of the carriage, and I do not think they can derive any advantage from their trade except by way of remittance.

Manchester Chamber of Commerce and East India Committee.

THIS Board is not aware that the powers of government have ever designedly been employed to place rival merchants under any unfair disadvantages in trade; but there can need no proof at this day, that when governments act as traders, their operations will of necessity be productive of such an effect; nor can it be necessary to urge arguments in support of what has long been admitted to be a commercial axiom, the incompatibility of the twofold character of sovereign and trader. Whether these disadvantages "do or do not outweigh the advantages to the Company" is an inquiry which it might seem presumptuous to attempt to answer absolutely, without a fuller knowledge of the bearing of all the trading operations of the Company than this Board possesses; but so far the Board may venture to say, that it is not aware of any commercial operations conducted by the Company which might not be at least as effectively, economically and advantageously performed by private merchants, allowing only reasonable time for carrying the change of system into effect.

Glasgow Chamber of Commerce.

WE have no practical experience on the subject of this question; but it would appear from the Evidence already referred to, that the growth and trade in silk has suffered great disadvantages from the rivalry of the East India Company's commercial servants; and on general principles it must always be injurious to private merchants when the sovereign of the country is a rival trader.

Mr. Mackillop.

I SHALL perhaps best answer this question by stating that I am not prepared to say objection exists to the mode in which the Company conduct their commercial transactions in India, nor that these transactions have been practically detrimental to the equitable government of their dominions. I have already adverted to the manner in which their investments are provided. Their purchases, when made in the interior, are effected through the agency of their commercial residents (civil servants, and generally of long standing), who have not, that I am aware of, unfair advantages over other persons purchasing in the same markets; while the Company's purchases being made periodically, and nearly to the same extent annually, the knowledge that goods will be required must be an incitement to the natives to grow or manufacture the goods required for the public investment.

In the attempts made by private persons to manufacture silk, disputes have frequently arisen between those engaged in them and the residents or agents of the Company, in consequence of a collision of interests, but this is only what often happens between neighbouring indigo planters, and arises out of the plan on which both the indigo and silk business is conducted; for instance a ryot (or small landholder) will take an advance for the cultivation of a certain piece of ground, either for mulberry or indigo plant, as the case may be, and it is not unusual for him also to take from another party a similar advance for the same piece of ground for the like purpose, and thus the produce of the ground for which advances have so been made, becomes matter of dispute between the parties. The regularity of the Company's investment and command of money have given them advantages over individuals.

Mr. Bracken.

IF we refer to the transactions of private merchants not exposed to a government rivalry, we arrive at the following results. The total export of British merchandize to Bengal were,

In 1813-14 - - - - - - - - - -		£. 1,574,707
Of which Private Trade - - - -	£. 1,253,472	
Of East India Company's - - - -	321,235	
		1,574,707
In 1828-29 - - - - - - - - - -		£. 3,034,464
Of which Private Trade - - - -	£. 3,019,273	
Of East India Company's - - - -	15,191	
		3,034,464

exhibiting an increase of the private export trade of about 150 per cent., and a decrease of the Company's of about 2,000 per cent. within these periods.

Could the East India Company have exercised sovereign power at Manchester or Glasgow, and applied that power to the production of cotton twist or piece-goods, who so bold as to assert that the consequences would have been the same? But even in India itself, wherever the Company's direct interference has been relaxed, the course of trade has been followed by results similar in principle.

In 1813–14, East India Company's imports	- -	*S. Rs.* 99,49,193
Deduct raw silk	- - - - - - -	42,20,000*
		57,29,193
Private Trade	- - - - - - -	3,55,40,438
In 1828–29, East India Company's	- - -	*S. Rs.* 1,63,71,594
Deduct raw silk	- - - - - - -	78,39,654
		85,31,940
Private Trade	- - - - - - -	5,02,81,959

exhibiting an increase of the former, at the rate of about 30, and of the latter, of about 75 per cent.

The clauses of Regulation XXXI. of 1793, repealed by Regulation IX. of 1829, combined with other disadvantages, arising from the general character of the Company's commercial agencies, and to which I shall more particularly allude hereafter, had almost driven private competition from the raw silk market, on which branch of trade, practically, the Regulation in question bore with the greatest detriment.

In 1827–28, the value of raw silk exported from Calcutta was

† East India Company's - -	*S. Rs.* 78,63,080	or	£. 786,308
Private Trade - - - -	3,15,592	-	31,559

The whole export trade in produce for that year being

East India Company's -	*S. Rs.* 2,05,32,676	or	£. 2,053,267
Private Trade - - - -	3,89,94,428	-	3,899,442

The Regulation IX. of 1829, was followed by a considerable increase in the private trade in raw silk; for the relative export in 1828–29 was,

‡ East India Company's - -	*S. Rs.* 78,39,654	or	£. 783,965
Private Trade - - -	14,09,170	-	140,917

exhibiting a slight decrease in the former, and an increase in the latter, as compared with the preceding year, of upwards of 400 per cent. Possibly other circumstances may have contributed to this result, but the coincidence is remarkable.

The effects are to destroy private competition, and consequently to create a monopoly, enhancing cost and limiting consumption. In the instance of raw silk, produced almost entirely by the Company, the quantity exported by them to Great Britain has increased from 844,961 lbs. in 1814, to 1,030,629 lbs. only in 1828, whilst the cost at the agencies, exclusive of all charges, has increased from about 9 to 15 sicca rupees per seer; or from 9*s.* to 15*s.* per lb. without any corresponding improvement in the sale price.

To show the prejudicial influence of the East India Company on the transactions of private merchants, it is only necessary to refer to the continued operation for so many years of the Regulation XXXI. of 1793, which it is impossible to suppose would ever have been enacted, unless the interests of traders had been combined with the power of sovereigns. And although I am prepared to admit that some Governors-general and some members in Council have been honestly desirous to place all traders on an equal footing, I am equally prepared to assert, that such desire has been inevitably rendered nugatory by the nature and character of the commercial agencies, by the machinery employed for their own commercial purposes.

The natives regard the commercial resident as a man of authority, not as a mere merchant. He resides in a palace, and is surrounded by all "the pomp and circumstance" of high station, and to those who have been in India, the moral effect of this position is sufficiently obvious. Correct too and honourable as he himself may be, the details of his duties mainly devolve on sircars and other subordinate employés spread over the district with much real and more assumed power, and more or less corrupt, from the inadequacy of their salaries, contrasted with their means of extortion.

No man feels himself quite secure in entering into engagements with a private trader, until he has a tolerably certain assurance that he is not likely to be required to take advances from the residency. An attempt to make himself independent might expose him to much vexation and injury. Indeed, the records of the Bengal Government will show many instances of silk filatures destroyed by the peons of the commercial residents, and of indigo plant ploughed up on allegation that the ryots had engaged to cultivate the mulberry. In Commercolly, I have understood the latter circumstance has been of frequent occurrence.

Some light is thrown upon the compulsory tendency of the Company's commercial system by the 8th paragraph of the Board's letter, dated 27 April 1827, which is as follows:

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* I deduct raw silk, as it has been virtually a monopoly.

† *Vide* Append. III. Affairs of Hon. East India Company, printed 1831.

‡ Ditto.

Appendix, No. 4.

Trade with India: Answers to Queries.

"It will therefore be your duty to explain these matters fully to the peons and rearers of cocoons employed under your factory, *so as to prepare their minds to submit, without murmuring, to the prices you may deem it necessary, under these orders, to determine on granting them* for the silk and cocoons produced during the several bunds of the year; impressing it at the same time upon them, as a matter of absolute necessity, that they will seek in vain to elude the operation of the system now about to be established, by carrying their cocoons away from their own factory, in order to deliver them into a neighbouring factory for the sake of obtaining increased prices, because they will by so doing, inevitably meet with disappointment; it being our firm determination not to allow any resident to give a higher price for silk or cocoons than his neighbouring resident within the same circle of locality; and should any resident, contrary to his duty and all just expectation, be found to countenance and encourage such a proceeding, his conduct will be noted with merited animadversion."

Again, the Company's agents not fixing the price they propose to give to the rearers of cocoons until the silk is reeled off, the private dealer has frequently, if not always, been compelled to make his purchases dependent upon their rates also, thereby exposing himself to a price the prospects of the market may not warrant. It cannot create surprise that these causes have almost ruined the private trade in silk; and although the repeal of Regulation XXXI. of 1793, is something gained, I anticipate little or no permanent improvement in quantity or quality, or reduction in cost, until the Company's interference in the production be withdrawn. How desirable such improvement in the raw material would be to the silk manufactures in this country, it is unnecessary for me to dwell upon.

In respect to whether "rivalry in trade has been found to be productive of any undue bias to the proceedings of Government as a government," I am much afraid I must state my belief in the affirmative. To begin at no earlier date, if we turn to the correspondence between the Court of Directors and Government preparatory to the renewal of the present Charter, and to the evidence than delivered before the Committees of both Houses of Parliament by the Company's servants, one cannot fail to be struck by the spirit of jealousy and hostility displayed towards persons desirous of resorting to and residing in India for commercial purposes. Commercial rivalry, indeed, could not with any decency be urged as the ground of excluding or of subjecting Europeans not in the service to restrictions, or to arbitrary acts of transmission, and therefore a more plausible objection to a free intercourse was taken, to which, unfortunately for India and for England, the Legislature, in ignorance, and in a blind reliance on authorities, whose motives were obviously questionable, or whose information was defective, gave a very undeserved attention.

I have given my attention particularly to this part of their policy, because I was exposed to some inconvenience from it, and might have suffered much greater at the commencement of my own career in India. After passing three or four years and taking my degree at Oxford, I went to India in 1811, in the Company's cavalry, and shortly after my arrival resigned, for the purpose of joining the house to which I now belong. But I could not obtain permission to remain there, and was compelled to return to Europe. But on the present Charter being granted, I was allowed to go out again. To many persons this double voyage might have been ruinous; and I was naturally anxious to ascertain what sufficient grounds existed to expose the prospects of individuals to disappointment under such laws.

To a feeling of commercial jealousy also, I must attribute the alleged refusal of the Company to give their sanction to British merchants engaging in the trade between China and continental Europe, a trade in which they themselves were not interested, unless, indeed, they anticipated that the facility with which English merchantmen took in their cargoes for Bordeaux or Amsterdam, might create some wonderment that such ships could not land them in London or Liverpool.

In regard to "whether, if any inconvenience to the public do in fact arise from the union of the two operations, do they, or do they not outweigh the advantage to the Company?" I believe the existing system is, with reference to India, an unqualified, unmitigated evil; that no advantage whatever, in any shape or way, has been derived by the Company from the union, or could be derived by any government so constituted.

From the papers at present laid before Parliament, the extent of the Company's losses by their Indian trade cannot be accurately ascertained; there is no account that can strictly be called a commercial one. Indeed, it seems to be very doubtful whether any balance has ever been struck between their Commercial and Territorial branches; or whether the statements applicable to the former do or do not include some of the most important items affecting its results, viz. outlay for commercial buildings and houses of residents, interest on the same, repairs, outstanding balances, distinguishing recoverable and irrecoverable. In the Supreme Court in Calcutta, during the cause of the "Bank of Bengal *v.* the East India Company," respecting certain forged promissory notes of the Government loans, it was stated by Mr. Oxborough, who had been 17 years in the Accountant-general's office, "that in their books the two branches had never been balanced," and that "money for commercial purposes was furnished from loans bearing interest;" but I am not aware that the latter has been charged in the accounts before Parliament. It is possible more clear and explanatory accounts can be furnished, but at present I am led to infer that nothing but territorial revenue has supported the Indian commerce, and if this be so at all, or to any extent, questions of the utmost importance will arise. It never can have been in the contemplation of the British Parliament that the people of India should be taxed to their utmost power of paying, to make good the commercial losses of a trading company. In justice to India, and in vindication of England, these points require the closest examination.

Mr. Crawford.

IT does not appear to me, in the present state of our knowledge, to be at all necessary to adduce any new argument to prove that the union of trade and sovereignty is an insuperable vice in any administration, and that the business of the merchant and the duty of the sovereign are utterly incompatible with each other. Under all the native governments of Asia, with which I have any acquaintance, China excepted, the trading propensities of their respective sovereigns oppose the chief obstacle to a commercial intercourse with them, nor can I conceive how the British Government of India can be made an exception to a principle of universal application. If the Company pay for the commodity it deals in what the commodity is worth, and as much as any other trader would give for it, it certainly cannot sell it in any open market for more than it is worth, or for more than what any other merchant would obtain for it. It is in evidence that the Company pays higher freights than others. Their establishments are more cumbrous and expensive than those of private merchants. Their agents have neither the expertness, vigilance, experience or forecast of private agents, and many of them being employed in important political functions, would themselves think it an absurdity even to pretend to be so. If, under all these disadvantages, and when private merchants are obliged to content themselves with the slenderest profits, the Company were found to carry on trade without loss, the result would be sufficiently startling, and it would amount to a miracle if they were found to carry it on with a profit. For the first few years after the opening of the free trade, they exported European manufactures and other commodities, in what experience has shown to have been a hopeless competition with the free trader. One article was taken up and relinquished after another, and for the last five years they seem to have prudently abandoned the whole of this branch of their commerce.

The great evil of the silk trade is the interference of the Company in the production of the raw material; an interference which has had the effect of virtually excluding private adventurers, and, consequently, the wholesome effects of an active and intelligent competition. The Board of Commissioners is fully aware that the Regulations of the monopoly for securing the Company's investment, as modified by Lord Cornwallis in 1793, were in full force in Bengal, down to the year 1827, or for thirteen years after the legal opening of the trade, and that they were not abrogated until after repeated representations from the merchants of India, when the necessary orders were at length transmitted for that purpose from England, and, as is generally understood, through the interference of the Board of Control. The modified Regulations of Lord Cornwallis enacted, that no party contracting to furnish the Company's investment should be permitted to work, either for himself or for a third party, until he had completed his engagements. It authorized the commercial agent to place the contracting parties under the *surveillance* of their native officers, in order to expedite the completion of their contracts. It forbad, under heavy penalties, private persons from taking goods supposed to be produced by the advances made by the Company; and it rendered it an actionable offence in such persons to dissuade any party from accepting the Company's advances for investment. These are a few of the provisions of a Regulation which, though no longer believed to be law, appears from the evidence given before the Select Committee, to have been in virtual existence down to 1830. The effect of it has been to raise the price of silk without producing any improvement in quality It appears from the account already quoted, that the Indian cost of the Company's raw silk in 1814–15, was but sicca rupees 419 per maund of about 74lbs., whereas in 1829–30 it was sicca rupees 497, showing a rise of about 18 per cent. If we go back to an earlier period, we shall find that the rise in silk has been immense. I have a Calcutta price current by me of 1780, by which it appears that the price of the Company's raw silk was but sicca rupees 320 per maund, upon which the price of 1829–30 shows an advance of no less than 55 per cent. But even this was an enormous enhancement upon former prices; for in the very year specified, the Directors of the East India Company complain that they were paying above 40 per cent. more for silk of the same quality than they had done fifteen years before. With respect to the assertion which I have made, that no improvement has taken place in quality, I proceed on the distinct opinion offered on this subject by the witnesses examined by the Lords' Committee on Trade of 1820 and 1821. It was then stated, that after the first establishment of the Italian mode of reeling in Bengal, which I think was about the year 1772, no improvement had taken place down to the period when the evidence was given, and I do not believe that it is alleged that any has since taken place.

Regulation 31, of 1793.

Report of 1831, p. 106.

9th Report, House of Commons, 1785.

From these facts, and many others which might easily be adduced, I do not hesitate to join in opinion with many experienced persons, in considering the Company's interference in the silk trade as the principal cause which has hitherto prevented India from supplying this country with a large and cheap supply of good silk, such as would enable us to compete on fair terms with other European nations who can command supplies of the raw material, not accessible to us on the same conditions. If an open competition had existed in silk, as in some other Indian articles, such as indigo and lac-dye, it is difficult to believe but that the same enhancement would have taken place both in its quantity and quality as in these. The quality has been stationary for near sixty years, and the quantity amounts in value, as estimated by the exports from Calcutta, to but *one-fifth* part of that of Indigo, although the manufacture was established above twelve years earlier.

In 1817, the home authorities sanctioned Regulations proposed by the Indian Government for imposing a duty of three rupees per maund on salt, equal to about 4*s.* per bushel; and of 24 rupees per seer on foreign opium, equal to about 24*s.* per pound weight. The avowed object was the protection of the Company's monopolies of these two articles. These enactments have all the appearance of being at direct variance with the provisions of the Act of Parliament, which expressly directs "that all goods, wares, and merchandize of or belonging to the said Company, exported or imported from or into any parts or places under the government of the said Company in the East Indies, or other places within the limits of the said Company's charter, shall be subject to the payment of the like rates, customs, and duties of import and export as the goods, wares and merchandize of the same kinds or sorts exported or imported in private trade, under the authority of this Act, are or shall be subject or liable to be charged with.*" The operation of these Regulations, as far as salt is concerned, is exactly the same as if His Majesty's Government were to throw open the tea-trade on a specific duty, for example, of 3*s.* per pound to all private merchants, permitting the East India Company to import the article duty free. In this case, the Company would receive as a profit the whole amount of the duty, and no tea could be imported unless the Company's profit exceeded the amount of such duty. The unfair profit received by the cultivators of tobacco in Ireland, until the Act passed last year, prohibiting the growth of this article, is another illustration exactly in point. To fulfil the intention of the Act of Parliament, the same specific duty ought to have been levied on Indian and English salt, and the Company's monopoly to have been abandoned; a course which would not only have been consistent with the Act, but with sound policy.

The fee demanded from a private person proceeding to India to reside under covenants, is the same as that demanded from a captain in the army, or a writer, and more than twice that demanded from a subaltern officer; and the fee demanded of the description of persons called "Free Merchants," is twice as much as that demanded of a covenanted civil servant of the rank of a factor.

Mr. Larpent.

THAT it is injurious to the private trader is my most decided opinion; and in this I am borne out by the testimony of the London merchants (*see* Resolutions, dated 2d March 1830, several of whom have had much practical experience in India as well as in England.

MEMORIAL OF LONDON MERCHANTS.

To the Honourable the Court of Directors of the United East India Company.

Honourable Sirs,

WE, the undersigned merchants and agents in London, connected with the trade of the East Indies, beg leave to acquaint your Honourable Court, that urgent representations have been made to us by certain British merchants in Calcutta, on the subject of the very serious disadvantages which the private traders have to encounter in their endeavours to procure articles of the produce or manufacture of the interior of India, for the purposes of a return investment, in exchange for the produce and manufactures of this country, in consequence of the existing commercial regulations of the Bengal Government.

Impressed with the importance of these representations, we have comprised them in the following statement, to which we take the liberty of soliciting the attention of your Honourable Court.

It may be assumed that the Act 55 Geo. 3, c. 155, by which the charter of the East India Company was modified and renewed, had distinctly for its object a separation of the several capacities of the East India Company, as ostensible sovereigns of India, and as a trading corporation.

Any regulations, therefore, of the East India Company, or its governments in India, tending to render its political power subservient to its commercial interests, may unquestionably be considered a contravention of the spirit of that Act. It is the object of the present remarks to show that so long as the 31st Regulation of the Bengal Government, of the year 1793, remains unrepealed, the East India Company avails itself of its political authority to increase its mercantile profits; and by narrowing, if not altogether excluding, competition, secures to itself an undue preference over the private trader:

That Regulation is intituled as follows:

"A Regulation for re-enacting, with modifications and amendments, the rules passed on 23d July 1787, and subsequent dates, for the conduct of the commercial residents and agents, and all persons employed or concerned in the provision of the Company's investment."

And the following is an analysis of its provisions, so far as the public is interested:

"No person in *balance* to the Company, in any transaction connected with the provision of its investment, or under engagement, can withdraw from its employ until such balance be paid or goods delivered." Sec. 2. "Persons who have dealt with the Company on account of its investment, must give the previous notice of two weeks before they can withdraw." Sec. 3, cl. 3. "The goods manufactured by persons under engagement or indebted to the Company, are liable first for the claims of the Company; the parties cannot work for themselves or others. Penalty." Sec. 3, cl. 4 & 6.

"When a contractor has not performed his contract for delivery of goods, he is to be put under the restraint of peons." Sec. 3. cl. 5. "List of persons employed in the Company's investment to be exposed in the cutcherry of the pergunnah, to be regularly corrected and sent quarterly to the Court." Sec. 4.

"Penalty for persons who may buy of the producers, with a knowledge of their engagements to the Company, the knowledge to be evidenced by circumstances, or the fact of the goods having the Company's mark upon them." Sec. 5.

"Persons not to interfere in any way to prevent people from treating with, or taking advances from, the Company." Sec. 6. "Officers of Government, landholders and others, are not to behave with disrespect to the commercial residents or their officers, and to afford assistance

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* 53 Geo. 3. c. 155, s. 24.

assistance for the protection of persons employed by the Company, and the security of the investment." Sec. 7.

" No person employed in the provision of the Company's investment shall be liable to be summoned by a zemindar or his officer on account of the ground-rent. The goods and advances belonging to the Company shall not be distrained for ground-rent." Sec. 9, cl. 2.

" Persons prosecuting individuals employed in the Company's investment, must allege the fact. The prosecuted exempted from the ordinary process of the courts, and to be proceeded against through the commercial resident, or his deputy appointed by him. These may tender security themselves, or decide on the sufficiency of that tendered by the prosecuted." Sec. 10, cl. 1.

" Persons employed in the Company's investment not liable to the ordinary criminal process." Sec. 10, cl. 4 and 5.

" In cases where manufacturers are employed by several parties *other than the Company*, they shall deliver goods according to priority of engagement." Sec. 11.

" Where a decree may be passed against a person employed in the Company's investment on an engagement subsequent to the origin of the party's dealings with the Company, it shall provide for the prior satisfaction of the Company's claims. Before execution of any decree against a person registered as employed in the Company's investment, the judge shall require the commercial resident, 1st, to state whether, at the time of the engagement decreed, the party was in the employ of the Company; 2d, to state whether the Company have any and what claim on him; 3d, to prove such claim. The claim of the Company shall be first made good out of the defendant's property, whose person shall not be liable to attachment for the claim of the individual." Sec. 12.

" The commercial resident, in dealing on account of his own private trade, shall not make the *Company's* prices the standard of his own." Sec. 15, cl. 4.

When it is considered how strong the habitual feelings of deference to authority are in India, and the mode in which the raw produce or manufactured goods of that country are obtained, namely, that of advance, the character assigned to this Regulation in the preceding paragraph will not be thought too strong. By it, no persons in balance to the Company, or engaged in any way in the provision of their investment, can withdraw from their employ; they cannot work for others or for themselves. If they do not fulfil their contract they are put under the restraint of peons, and the goods they manufacture, or their articles of produce, are liable *first* to the Company, although they may be indebted to others: thus, if a private merchant has contracted with a producer and made advances, the moment the latter gets his name enrolled in the list of those employed in the provision of the Company's investment, the Company take precedence, both in obtaining his produce and preventing his working for any other person. Inducements are, moreover, held out by certain immunities which are granted to those employed under the Company. Sec. 6 & 7 directs the officers of Government, &c. to afford them protection. By c. 2, s. 9, no person so employed shall be liable to be summoned for ground-rent: and by s. 10 such persons are exempted from the ordinary process of courts of justice, and can only be proceeded against through the commercial resident who has the charge of the Company's investment.

Whilst the Company in their commercial capacity enjoy the restrictive privileges which the Regulation in question confers, it can hardly be denied that they possess a virtual monopoly in every article of the internal trade of India which can be selected for investment.

Raw silk, saltpetre, and cotton, are at present the principal articles of trade which the Company purchase in the interior through the agency of their commercial residents.

It has long been a subject of great complaint with the private merchant that he was unable to obtain a sufficient supply of raw silk; and the relative proportions of the import by the Company and private traders of this article, now become of great importance to a rising manufacture in this country, will illustrate the correctness of the conclusions deduced from the provisions of the Regulation under examination. The Company, under the exercise of this assumed authority, shut out the private trader from a fair competition in the purchase of this important article, and thereby securing to themselves a monopoly of the industry of the native population, they check that excitement to exertion, and consequently to production, which the simultaneous demands of the private merchants and the Company, if placed upon an equal footing, would necessarily create. Muslins, piece-goods, and other articles, have been and may be again objects of the Company's investment, as their funds accumulate, and we have recently seen their attention directed to indigo; so that if they were to bring into general exercise the power assumed under the Regulation now complained of, they might effectually crush the enterprize of the private merchants, exclude them from the possibility of effecting returns for the increasing trade to that country in British manufactures, and curtail the general advantages which would otherwise be derived by Great Britain and India from the connexion subsisting between the two countries.

It ought also to be observed, that whilst the private trader is thus excluded from a fair competition with the Company, the Company's commercial residents are permitted to engage as agents in the purchase of goods, and derive from their official influence an obvious advantage over any private competitor.

Appendix, No. 4.

Trade with India: Answers to Queries.

In forwarding to your Honourable Court the above statement, we cannot refrain from respectfully repeating, that the principle on which it proceeds is, that the Regulation in question, by giving undue advantage to the Company in their commercial character over the private merchant, is contrary to the spirit and letter of the Act by which the trade of British India was opened to the public, and opposed to the present liberal policy of the times. It appears to us that it was not the intention of the Court of Directors on the passing of that Act that any existing Regulation having such a tendency should remain in-force; and this may be inferred from the instructions transmitted by the Honourable Court to the Bengal Government in their public letter under date the 6th September 1813, para. 23, wherein they observe, "We cannot omit, upon the present occasion, expressing our expectation that all our servants shall conduct themselves with liberality and candour, and act up to the full spirit of the Legislature; so that if the traders should be disappointed in their views, they may have no ground for imputing their disappointments to any deviation on our part from the principle on which the trade is opened to them."

It may, however, be alleged, that the Honourable Company, without contending for their rights to the powers enjoyed by them under this Regulation for the purpose of commercial rivalry with the private traders, may fairly demand their continuance as indispensable to the regular and certain remittance of that part of the revenues of British India applicable to the payment in this country of territorial and political charges, which, being connected with the sovereignty of the Company, the Regulation is considered justifiable, and consonant therefore to the provisions of the Act.

The question thereby assumes a new shape, and the parties at issue will be, not the East India Company, as merchants, against individual merchants, but the East India Company, acting for the benefit of the people of India, against merchants influenced by their own particular interest, and therefore that the private interests of the latter should be made to yield to the more extensive benefit to be reaped by the whole Indian community.

If this argument were sound it would be a conclusive bar to the prayer of the private merchants; but they contend that it is altogether untenable and incorrect upon general principles, and that the circumstances attaching to the particular case in question do not form any exception thereto. The object of the Company is, how best to supply funds in this country to meet their present and growing expenses of a political nature. Upon general principles, it can scarcely be doubted that, to enable this remittance to be made with the least burthen to the people of India, the wisest plan would be to encourage the increase of capital in India; to insure its distribution into the most natural, and therefore the most beneficial channels; and, by wise legislation, to promote the cheapest cultivation of Indian produce, and the best mode of its remittance to this country.

To effect this, it appears to us expedient that the restrictions placed by the Regulation in question upon the industry of the native population should be removed, and a free and unshackled competition allowed to the private merchants, correspondent to the principles on which they were admitted by the Legislature into a participation of the trade with India.

We have the honour to be, &c.

(signed)

Fletcher, Alexander & Co.
Cockerell, Trail & Co.
Bazett, Farquhar, Crawford & Co.
Palmers, Mackillop & Co.
Rickards, Mackintosh & Co.
W. J. & J. Burnie.
M'Lachlan, Macintyre & Co.
Fairlie, Bonham & Co.
R. Scott, Fairlie & Co.
Inglis, Forbes & Co.
Small, Lane, & Co.
Wm. & C. Tarbutt.
Finlay, Hodgson & Co.
Z. Macaulay & Babington.
Hunter & Co.
H. Blanshard.

London, June 30, 1825.

See Papers and Memorial of London Merchants on Advances.

Making the balance written off for bad debts 15,452 sicca rupees from 1809 to 1829. *See* Evidence.

In India the deference paid to the sovereign does practically give the benefit of preemption to the Company in whatever articles they deal. In the production of silk, notwithstanding their recent measures to prevent abuses, these still exist; and the Factory bad debts and losses are supposed to be very different indeed from the statement given in the Parliamentary Return, No. 9, p. 579. Oct. 1831. The high price of production, which has gradually risen from 10 to 15 rupees per seer, is noticed by the Board of Trade; and whilst this business is managed by public servants, remunerated by commissions on their produce, there will be waste and extravagance, and an undue excess in quantity.

Appendix, No. 4.

Trade with India: Answers to Queries.

AN ACCOUNT of all Sums written off as Losses, and of all Outstanding Balances standing in the Books of the several Commercial Agents, from the Year 1809–10 inclusive, to the latest Period to which the same has been received, on account of the Investment of Raw Silk.

—	Losses Written Off.			Fines from Contractors for Silk, Sale of Old Materials, Chapum, &c. &c.		
	S.Rs.	*f.*	*p.*	*S.Rs.*	*f.*	*p.*
1809–10 - - - - -	-	-	-	2,816	1	1
1810–11 - - - - -	-	-	-	8,561	–	11
1811–12 - - - - -	-	-	-	3,708	4	1
1812–13 - - - - -	-	-	-	5,650	14	9
1813–14 - - - - -	-	-	-	8,005	3	3
1814–15 - - - - -	32,088	4	–	—		
1815–16 - - - - -	-	-	-	3,142	8	10
1816–17 - - - - -	-	-	-	4,675	14	8
1817–18 - - - - -	-	-	-	1,570	11	10
1818–19 - - - - -	-	-	-	1,978	10	6
1819–20 - - - - -	-	-	-	5,987	3	11
1820–21 - - - - -	92,437	4	1	—		
1821–22 - - - - -	-	-	-	11,211	9	6
1822–23 - - - - -	-	-	-	12,005	4	1
1823–24 - - - - -	-	-	-	14,272	15	6
1824 25 - - - - -	-	-	-	5,677	8	3
1825–26 - - - - -	-	-	-	3,573	13	6
1826–27 - - - - -	-	-	-	16,053	2	9
1827–28 - - - - -	-	-	-	6,963	–	8
1828–29 - - - - -	6,780	10	7	—		
	1,31,306	2	8	1,15,854	–	1
Net Loss - -	*S.Rs.* 15,452	2	7			

Vide Commons' Report, Oct. 1831, Appendix, p. 579.

The above are the sums written off as Losses or Gains which have been ascertained to attach exclusively to Raw Silk. In the other items written off in the period it is not distinguished to what description of goods the several amounts have reference. In the amount of Outstanding Balances upon the books of the Commercial Agents transmitted to this country, those balances which may have arisen from advances made on account of the provision of Silk cannot be distinguished from advances on account of other articles of investment provided at the several commercial residencies; a Return, therefore, of the Outstanding Balances of Raw Silk cannot be furnished.

East India House, 3 October 1831. (Errors excepted) (signed) *T. G. Lloyd.*

Mr. Rickards.

Vide Appendix 5 of Rickards' Speeches 1813, and Evidence, July 1831, Ans. 2846, whence this quotation is taken.

IN a publication of mine in 1813, sundry extracts are given from the Diary of the Commercial Board at Surat, in which the following facts will be found to be fully substantiated, as the ordinary course of proceeding of the Company's commercial servants, between the years 1796 and 1811, viz. "That the Surat investment was provided under the most rigorous and oppressive system of coercion; that the weavers were compelled to enter into engagements and to work for the Company, contrary to their own interests, and of course to their own inclinations, choosing in some instances to pay a heavy fine rather than be compelled so to work; that they could get better prices from Dutch, Portuguese, French and Arab merchants, for inferior goods, than the Company paid them for standard or superior goods; that this led to constant contests and quarrels between the agents of the foreign factories and the Company's commercial residents, and to evasion and smuggling on the part of the weavers, for which on detection they were subject to severe and exemplary punishment: that the object of the commercial resident was, as he himself observed, to *establish and maintain the complete monopoly, which the Company had so sanguinely in view, of the whole of the piece-goods trade at reduced or prescribed prices;* that in the prosecution of this object, compulsion and punishment were carried to such a height, as to induce several weavers to quit the profession; to prevent which, they were not allowed to enlist as sepoys, or even on one occasion to pass out of the city gates without permission from the English chief; that so long as the weavers were the subjects of the Nabob, frequent application was made to him to punish and coerce weavers, for what was called refractory conduct, and when severity was exercised towards them, the Nabob (who was but a tool in the hands of the British Government) was desired to make it appear as the voluntary act of his own government, and to have no connexion with the Company or their interest, lest it should excite ill-will or complaint against the Company's servants; that to monopolize the piece-goods trade for the Company at low rates, it was a systematic object of the resident to keep the weavers always under advance from the Company, to prevent their engaging with other traders; while neighbouring Princes were also prevailed on to give orders in their districts, that the Company's merchants and brokers should have a preference to all others, and that on no account should piece-goods be sold to other persons; that subsequently to the transfer of Surat to the British Government, the authority of the Adawlut (our own court of justice) was constantly interposed to enforce a similar series of arbitrary and oppressive acts."

As long as the Company continued to trade in piece-goods at Surat, this was the uniform practice of their commercial servants. It may be taken as a specimen of the practice of other factories, and nothing more than the natural consequence of uniting power and trade in the same hands.

In Lord Wellesley's well-known letter of 19th July 1804, to the Madras Government, a similar course of arbitrary proceeding is detailed as being the practice of the commercial factories under that Presidency. If reference be had to that letter, it will be seen, on the faith of the highest official authority, how the power of the sovereign has been arbitrarily and habitually exercised, not only to favour and promote his own commercial dealings, but to throw obstructions in the way of private enterprize, fatal to the interests and pursuits of the regular and more legitimate traders of the country.

In the districts subject to the Company's government in the west of India, yielding cotton, the same exercise of power was uniformly displayed, up to 1804-15, to sustain and promote the Company's commercial operations. A large quantity of cotton being required annually for transmission to Canton to barter for teas, the Company's government abroad compelled the inhabitants of their own districts to give up the whole of their produce, one half as revenue, that is, in discharge of that enormous land-tax fixed at one half the gross produce of the soil, and the other half at a price fixed by the judge, the collector, and the commercial resident of the district; and in which the ryots or sellers of the cotton were not allowed to have a voice. These proceedings were explained by me in a memorial to the Court of Directors in September 1812, of which, to save the trouble of reference, an extract is annexed to this answer. Orders, it is said, were sent to India about the year 1814, to alter this system, to what extent I know not; but it is more than probable that coercion or influence, or both, are still exercised, as the same spirit prevails in every other part of the Company's dominions. I cannot explain myself better on this head than in the words of an answer to my examination of July 1831: "A commercial resident, anxious to promote the Company's interests, or dreading the consequences of disappointment in completing the Company's investment, naturally desires to secure in its favour all the advantages which power can give it. To this end arbitrary and oppressive acts are encouraged or connived at, till the commission of them comes to be considered as zealous performance of official duty; and this must ever be the case where power and commercial dealings are committed to the same hands,"

Vide Evidence annexed. Also Evidence, April 1831, Ans. 2321, *et seq.*

Vide Examinations, 19 July 1831; and for this Extract, *vide* Ans. 2846.

In Mr. Saunders' evidence, of March 1831, this spirit is stated to prevail, and the most arbitrary and oppressive acts to have been committed up to the year 1829, in those districts of Bengal where the Company's silk factories are established. Mr. Saunders' evidence is very important, in distinctly showing not only that a practice very similar to that above described as the former practice at Surat, prevailed in the Bengal silk factories up to the latest period, but that the Company's interference had the effect of raising prices upwards of 40 per cent. between the years 1815 and 1821; and that this high price continuing, so that great losses were sustained on the sales in England, an attempt was made in 1827, by an equally arbitrary proceeding, to reduce the prime cost of the article, and orders were accordingly given to cause it to be fixed by the *buyers* of the commodity, without the least reference to the will or the interest of the *sellers.*

Vide Evidence, March 1831, Ans. 2000 to 2091.

The evils arising out of the unnatural union of power and trade in the same hands, is also ably explained in the evidence of Sir Charles Forbes, and illustrated by examples highly deserving of attention, such as the case of Mr. Wilkinson's losses by an arbitrary act of the local Government; the various monopolies in India, including the cinnamon monopoly on the island of Ceylon, the details of which, as given by Sir Charles Forbes and confirmed by Mr. Stewart, clearly show that the evils alluded to are not peculiar to the Company's territories, but are equally ascribable to the King's insular government; in short, prove to demonstration, that when a sovereign exercises trade, or a merchant is allowed the use of power, that power is, under all circumstances, and by whomsoever administered, sure to be abused, and perverted to the most pernicious purposes.

Vide Evidence, April 1831, Ans. 2313 to 2550.

EXTRACT from *R. Richards*'s Memorial to the Court of Directors, dated 9th Sept. 1812.

" GUZERAT COTTON.

" 32. THE next occasion of the Honourable Court's displeasure was a representation by the house of Forbes & Co., and Bruce, Fawcett & Co. in January 1810, of the ruinous price which cotton had attained in 1809; begging Government to withdraw its competition for a season from the market, and offering to supply, at its actual cost, the quantity of cotton they might require to purchase for the Company's China trade in the current year, a proposal in which Government then thought it expedient to acquiesce.

" 33. On this head it will only be necessary to premise that the Company take the cotton of their own districts in Guzerat in kind, partly as revenue and partly otherwise, at a reduced price,

price, and that for any additional quantity wanted they enter the general market as purchasers: in which view the merchants thought that the Company's competition was, at least, one cause of the high prices of which they complained, and solicited that the effects of its removal might at all events be tried.

" 34. In the Honourable Court's animadversions on this transaction they are pleased to assume the following as facts; viz. That the Company exercise no monopoly in their own cotton districts, or throw the least obstruction in the way of private buyers: That their servants only take from these districts the amount of the established revenue in cotton: That this is accounted for to the ryots at a price equivalent to the general market rate of the season; and that they do not exercise power or influence to get the commodity 'at a less price than the said market rate, or than the owners are content to sell it at,' admitting, at the same time, that if this were really the case, there 'would then be at least a consistency between the alleged cause and the alleged effect.' Their competition in the general market is also supposed to be attended with no injury whatever in its effects.

" 35. From some of the more partial statements entered on the public records, it is possible these inferences may have been deduced; and I have no doubt that these are both the conviction and intention of the Honourable Court, as well in reference to their own ryots as the merchants residing under their authority in India. But the real state of the case is widely different:—Their records contain unequivocal proofs of the following facts, as I pledge myself, if necessary, to exhibit in the official reports of their servants, and an uninterrupted series of orders by the local Government.

" First, That the Company monopolize the cotton in their own districts, or at least of the tulput or government lands, taking not only the whole revenue of this district in cotton, but the 'surplus' produce, at the reduced price fixed by their servants. Thus, let us suppose the whole produce of the tulput district to be as 10, of which the grain produce is 2 and the cotton 8.

" The Company's share of revenue will be in all 5, but of the cotton only -	4
" The remainder of the revenue is grain, convertible, according to the established usage, into a money-payment; but for this cotton in kind is also substituted, and therefore takes another share, or - - - - -	1
" There then remains 'a surplus,' the unquestionable, exclusive and allowed right of the cultivators, of - - - - - - - - - -	3
over which the Company can have no possible claim but that of absolute force; yet this is also taken from the ryots at the reduced price fixed by their servants, making - - - - - - - - - - - -	8

or the whole cotton produce of the district, without leaving any portion of the avowed share of the ryots at their own free disposal.

The produce of the tulput lands of the Broach collectorship in cotton is estimated on record at 12,000 or 14,000 bales; that of the free lands at 3,000; so that the Company monopolized in this collectorship, in the first instance, four-fifths of the whole produce. The remaining fifth belongs to the actual proprietors of estates, called Grassias and Wuzeefaders, and whose rights as such are undisputed; of these it is recorded in 1808, that the commercial resident attempted to take their produce on the same term as that of the tulput lands; the Wuzeefaders strenuously resisted, the commercial resident loudly complained, a reference was made by order of Government to the judge of the district; and, through his interference, the Wuzeefaders conformed to what was called the common practice of the pergunnah. It would seem from the record, that the Wuzeefaders only submitted to this system in 1808; though the orders of Government, as seen in their proceedings, uniformly required the whole produce to be appropriated to the use of the Company.

" Secondly, That this monopoly is a continuation of that established in 1791, under Scindia's government, and retaining some of its features, is thereby calculated to keep up the original sense of its injustice, and to level our Government, in the estimation of the natives, with the despotism which preceded it. The plea of perpetuating the practice of the old Government is only good in relation to usages, whose proved utility may have rooted them in the attachment of the people; but no justification of the rapacious exactions of a Mahratta fouzdar; and, the more especially, when even the pretence of antiquity cannot be advanced to lay claim to our respect.

" Thirdly, That this monopoly has been uniformly authorized, and even required by the orders of Government, from the first of our footing in Guzerat, to the positive exclusion of all private buyers from the Company's districts; though such a measure is now declared to be contrary to the intention and understanding of the Honourable Court.

" Fourthly, That this monopoly has had the effect of nearly doubling the price of cotton in Guzerat.

" Fifthly, That if the Company were now to relinquish this monopoly, and the trade were thrown open, the price would materially fall; whence it follows, that the Company's interference not only raises the market price of the article to buyers generally, but that the Company's agents still withhold from the ryots that market price which their own competition has materially contributed to enhance.

" Sixthly, That this cotton is taken from the cultivators in the first instance, without any price being either fixed or intimated; the reduced price is only pronounced at the close of the season, after all the cotton has been disposed of, and sent off to Bombay; it not being right, as the report observes, 'to fix it at the commencement of the season, when the price is high and expectation great, lest it might, perhaps, create some degree of discontent among the ryots.'

" It follows, from this rule and the orders of Government on which it is founded, that the price of cotton is fixed by the agents of the buyers alone, *i. e.* by the judge, the collector, and the commercial resident, who exercise the whole civil authority of the district over, generally speaking, a slavish, patient and forbearing people; and that the settlers are, in reality, allowed no voice in the value of their own commodity, or even suffered to know what they shall get for it, till after it has been far removed from their reach and the country, by previous exportation to Bombay.

" Seventhly, That orders were issued for a further reduction of price, if practicable; and that the servants to the northward thought it their duty, in pursuance of these orders, to offer it as their opinion, that a further reduction of 10 or 12 per cent. might be unobjectionably effected.

" Eighthly, That this further reduction of price was not meant to be attended with a corresponding diminution of revenue, although the payers of this revenue are avowed to be the only sufferers by the reduced price of their cotton.

" Ninthly, That Government, on this very report, and in reference also to the Honourable Court's orders of the 30th April 1806, expressed in December following their expectation, always tantamount in its effects to an order, to the northern servants, that the price of the Company's cotton to the ryots should be fixed at 10 or 12 per cent. lower than the same class of people get for it in the neighbouring Mahratta pergunnah. The Company's price to the ryots has consequently been always under, and in 1809 was 30 rupees per candy, or 25 per cent. under the general market rate. Whatever may be said of the Company's right to the revenue cotton at this reduced price, it is for the Honourable Court to judge how far it should also be applied to the 'surplus' cotton, which the ryots have certainly an exclusive right to dispose of, if they please, in the general market; but which, contrary to the declared intention of the Honourable Court, it is thus seen they are positively restrained from selling:—and,

" Finally, That though the Honourable Court's orders of 30th April 1806 evidently refer to a general reduction of the price of cotton, to save a branch of trade to the western side of India, which it was otherwise expected to lose, yet the views of their servants in India never extended beyond reducing the cost of that portion which was intended to constitute the Company's annual investments to China. It is remarkable that the object of the Honourable Court's orders was thus wholly defeated. They intended good, but produced in their operation a material aggravation of the very evil which the Court proposed to remedy. By their servants withdrawing a large portion of cotton from the ryots, or sellers, at a reduced price, and the other means recurred to, to give effect to these orders, the residue of the commodity became materially raised in price in the general market.

" 39. On the head of competition in the purchase of cotton I shall, for the same reason as adduced in the 36th paragraph, say but little. All I ever advanced on this head was, that the Company's competition was one, though not the sole, cause of the high price which cotton had obtained in Guzerat; the undue competition of the private merchants another. The Honourable, Court, however, insist on the latter fact, and deny the former altogether, on the authority of a report to this effect by the commercial resident at Surat; yet, if the Honourable Court will be pleased again to refer to the records of 1809, they will find the same commercial resident avow, in the very same year, and when not personally accused himself of injudicious acts or heedless purchases, that, 'on the 11th March he had every hope of purchasing cotton at moderate rates,' whilst, on the 25th following he adds, 'it has been unfortunate, however, that the Honourable Company's views were publicly known at Broach before he received his orders, and the consequence was such an immediate influx of competitors as to occasion a considerable rise in the market price. By withholding for a day or two, I, however, was enabled to conclude engagements for about 1,400 bales, packed at 150 to 151 ½ rupees per candy, being 1 to 1 ½ less than it had risen to at first; but it immediately afterwards obtained 155 and 156 rupees, at which it has since continued.'

" 40. In 1798, the commercial resident at Surat was first employed to purchase cotton (I believe about 2,000 bales) for the Company. If the Honourable Court will please to refer to their diaries of that period, they will see a series of mysterious proceedings, with injunctions to the strictest secrecy in this trifling purchase, and merely that the price of the article might not be affected by the Company's competition, or obstacles thrown in the way by a knowledge of their intentions.

" 41. Just before I quitted the Council Board a letter was received from another commercial agent, ordered by Government to purchase timber, in which he remarks, 'I have, in consideration of the tendency which the Company's wants *always* have to raise the market, entrusted this business also to Mr. Crokonden's management, and he has sent trusty people, fully instructed, to make such arrangements as they may find practicable.'

" 42. To multiply proofs of this description is, however, quite superfluous; for the records are full of them.

" 43. Some years ago it was stated, on good authority, that 70 rupees per candy of cotton, to the grower, was equal to the average which grain yielded. In 1808, the judge of Broach observes, that 30 rupees per bhar, *i. e.* 79 ½ rupees per candy, would afford a good profit to the cultivator. At this rate the ultimate exporter might expect to get cotton at 100 rupees to 110 rupees per candy to the northward, and therefore 120 to 130 rupees in Bombay, at which rate it would admit of consignment to China; but when the northern price is so high, that the average of the season gives, as in 1809, 175 rupees

per

per candy, on the Bombay Green, there is an end of all profitable speculation to China by private merchants."

When I was in India, several treaties existed with Native Princes, in which, where any branch of the Company's trade was concerned, or likely to be promoted, stipulations were invariably inserted, either for a monopoly of such branch in favour of the Company, or to give the Company's agents a preference in their dealings therein over all private merchants. The history of Bengal contains a series of the most iniquitous proceedings founded on such treaties with the Nabobs of Bengal, both previous and subsequent to the year 1765. In my time the most arbitrary and unjust measures were in like manner followed up in other parts of India, of which a specimen is given in a preceding answer. Other instances will be found in my publication of 1813, in reference to treaties with the Rajahs of Malabar and of Travancore. Various others might be quoted, all framed in the same spirit, and all as arbitrarily acted upon. I believe the same principles to be in force to the present day, of which some notable examples may be found in the history of late transactions regarding Malwa opium, and treaties with Malwa Princes. If, however, the Company's trade be now abolished, as I conceive it ought to be, as well for their own advantage as that of the public, this further improvement would result from it, that we should be relieved from the disgrace of these relations with independent or allied states, and from the stigma of imposing terms on them which nothing but the dread of our power could induce them to submit to. When, therefore, gentlemen urge that it is but just the Company should be allowed to enter the markets of India like all other traders, but with the advantages they naturally derive as merchants from the employment of their "large capital," and from long-settled commercial establishments in various parts, let the plausibility of this argument be compared with the numerous treaties, or articles of treaties, here adverted to, with the whole series of their commercial records, and the compulsive exercise of both their power and influence in the procuring of those goods in which they have chosen to deal; and then let any impartial arbiter say, if he can, whether the Company ever did, ever could, or are ever likely to enter the field of Indian commerce as fair competitors; the thing is absolutely impossible.

Vide Rickards's Speeches, App. 9, p. 134.

QUERY 5.—WHAT is the System pursued by the Company in the conduct of their Commercial Transactions in England; and have their Proceedings proved prejudicial or advantageous to the general Interests of Indian Commerce?

Mr. Mackillop.

ANSWER.—THE goods imported into this country by the Company from India and China are sold at public sales regularly held, and their exports are chiefly purchased by contract, in nearly the same manner as the transactions of individuals are managed.

Manchester Chamber of Commerce.

AS the Company are large importers of Indian produce to England, the market is very much ruled by their determination to sell or to hold, and thus an increased degree of uncertainty attends the prices of the articles they deal in, and the operations of private merchants are thwarted, their calculations defeated, and their interests injured.

Glasgow Chamber of Commerce.

THE system pursued by the Company in the conduct of their commercial transactions in England is not much noticed or directly felt in this quarter; but they are considered dangerous competitors in some of their purchases, profit, on their own admission, not being always their primary object.

Mr. Bracken.

I AM not acquainted with the details of their management at home, but I imagine that any body, constituted as the East India Company is, must necessarily have the means of injuring the general interests of trade, by glutting or narrowing the market according to its own real or supposed advantage, or its expectations of embarrassing private competitors.

Mr. Crawford.

ALL exports to India having ceased for some years, this question can only refer to the Company's management with respect to the imports. This comes under two heads, the sales of their own imported goods, and the sales of those of private merchants. The same objections, though to a smaller degree, owing to the greater extent of the market, the greater number and the greater activity of the competitors, apply in England as in India to a trade carried on with the funds of the State, and avowedly without primary regard to profit. It perplexes and distracts all regular commercial speculation, and sets the ordinary calculations of regular trade at defiance.

With respect to the Company's management of the sales of private goods, I am not in possession of the details; but I believe that considerable pains have been taken since the commencement of the present Charter for the accommodation of private merchants. The duty was repealed by the Act of 1813, the charges have been reduced, and the declarations of of sales on many goods, instead of being periodical, are now governed entirely by the wishes and convenience of the proprietors. Notwithstanding these accommodations, it is to be inferred from the statement submitted to Parliament, that private sales are considered by the public more convenient than those effected under the auspices of the Company, for the charges and profits of the Company on the sale of private goods have gradually fallen off in amount from 1814-15 to 1828-29, having been in the first year 220,668 *l.*, and in the last but 122,152 *l.*[*]

Under the former Charter, the Company was authorized to charge a duty of five per cent. on private goods, besides warehouse rent and charges of management, and the goods could only be sold at the periodical sales of the Company, which by statute was empowered to regulate the conditions[†]. Had the system been persevered in, it is a matter of certainty that not a pound's worth of Indian goods would have been committed to the Company's management.

Mr. Larpent.

THE system recently pursued by the Company has been to obtain funds in England without direct trade; and they have opened their treasury in London to receive money for bills on India, and have purchased bills in India on London, secured by goods consigned to them. The first of these measures failed, because they proposed to draw at a higher exchange than the parties remitting could afford to pay; and the second has been very limited, and but for the state of the money market in Calcutta in 1830 and 1831, would have been nearly inoperative.

Liverpool East India Committee.

THE import of tea being the most important part of the Company's commercial transactions in England, our observations will be principally directed to it.

The monopoly of this trade by the East India Company is productive of almost incalculable loss to the country.

When trade is free the supply of commodities adapts itself to the demand without any interference of Government; but the Legislature, in order to ensure a regular supply under the monopoly, provided in 1784 that the Company should always keep a stock in its warehouses equal to a year's consumption, and it is in evidence (*see* Mr. Melville, Q. 4300, of 1830), that the tea remains, on the average, 20 months in the Company's warehouses before it is put up for sale. Now it is well known that fresh tea sells in every market in the world at a considerably higher price than old tea, and yet the regulation alluded to effectually prevents the British community from ever purchasing fresh tea.

It was one of the regulations under which the importation of tea was confined to the Company, that whenever the price on the continent of Europe should be below the price in this country, licenses for the importation should be granted to free traders. Now it appears by the evidence taken before the Parliamentary Committee as to the value of tea samples procured by the India Board from ports on the continent of Europe and the United States of America, that in any of those countries tea may be purchased very much below the price of the Company's sales. But the protection afforded by the Act of 18 Geo. 2, against exorbitant monopoly prices, which have subjected the country to an enormous annual loss, has been withdrawn, inadvertently we presume on the part of Government, by the repeal of that amongst many other Acts relating to the customs, by the 6 Geo. 4, c. 105.

The upset prices of tea at the Company's sales are composed, in addition to the fair first cost, of loss on the Company's exports to China, and of rates of freight, and exchanges and charges far beyond what the free trader would incur, thus making the upset price not what the Legislature intended it to be, but a fictitious estimate of the cost; the consumer however has no alternative but to pay the price, for there is no other party from whom he can purchase.

To China the British merchant is now prohibited from exporting the manufactures of his country, and the consequence is, that the Americans have for several years been, and are now, engaged in carrying on a very extensive and lucrative trade in the export of manufactures from Great Britain to China. (*See* the evidence of Mr. Bates, Mr. Brown, Mr. Everett, &c.)

The Americans likewise carry on a considerable trade in exporting Turkey opium from Europe to China, which the British merchant is prevented from doing.

The exports to China by the Company are stated in the evidence before the Select Committee to be laid in about six or seven per cent. dearer than by the houses which manage the American trade from this country to China (*see* Mr. Bates, 3383, of 1830); they are also conveyed at higher rates of freight than they would be by the private trade; these circumstances must necessarily tend to limit the consumption of such exports, by raising the price at which they can be afforded.

Hull Committee.

THE most important of the Company's commercial transactions in England is in tea, and the system pursued in the conduct of that article is highly prejudicial to the general interests

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[*] Papers relating to the Finances and Trade of India and China, 1830, p. 48.

[†] 33 Geo. 3, c. 52, s. 101.

interests of the nation. At Hamburgh, and the ports in Holland, as well as in North America, the average price, under the system of free trade, does not exceed 1 *s*. 6 *d*. per lb.; but in this country, the East India Company, by their monopoly, exact an average price of 2 *s*. 4 *d*. per lb. exclusive of the duty, being 10 *d*. per lb. more than what it is sold for at Hamburgh, in Holland, and North America, and what we should obtain it for if the trade was released from this oppressive monopoly. The high price which it occasions in this necessary article is far beyond the means of many, and is so important to all as to cause the necessity of the greatest economy in its use; but a reduction of 1 *s*. 8 *d*. per lb. (being 10 *d*. in the price, and consequently 10 *d*. in the duty) would enable millions to enjoy this cheering beverage, and at the same time would extend its consumption to more than double the quantity now required, thereby giving a most important addition to the revenue.

Mr. Rickards.

IN reply to this question, I would beg leave to refer the Board of Commissioners to Part IV. of my work on India, lately published, in which a sketch is given of the Company's commercial and financial history from the date of their first charter in 1600, but entering more into detail from the year 1765, or the date of the Dewanny grant. The former period exhibits the Company in a continued series of difficulties and contests, sometimes striving with enemies and rivals for superiority, and sometimes struggling for existence. Competition in trade was always their greatest dread, and often threatened them with extinction and ruin. They appear, therefore, at this time, to have contracted heavy debts both at home and abroad. Subsequently to the Dewanny grant, the Company's trade was supported by large sums annually furnished from the Territorial revenues, till in 1793 a crore of rupees, or 1,250,000 *l*. was annually appropriated by Act of Parliament to this purpose; and in no printed or published account that I have yet seen, have these liberal advances been satisfactorily accounted for: the statute book, on the contrary, abounds with Acts of Parliament between 1765 and 1793, and afterwards to 1813, passed to relieve the Company's commercial distresses. In, and previously to 1813, all the great commercial towns of the kingdom called aloud for an opening of the Indian trade; the Court of Directors, on the other hand, vigorously opposed it. The discussions of that day may still be referred to, as containing useful and instructive lessons. The advocates of free trade not only set forth the most powerful arguments against the injustice and absurdity of monopoly, but insisted on their means of extending our commercial intercourse with India far beyond anything that had been effected by the East India Company, and enumerating many of the manufactures of Britain that were likely to find a sale in the East. The Company, on the other hand, insisted that the expectations then entertained by British merchants as to the advantages of an open trade, were mere delusion; that if opened, all who embarked in it would be ruined; that the abolition of the Company's commercial privileges would be the destruction of the whole Indian system; that the trade of India was carried to the highest pitch of which it was susceptible, by the operations of the Company, and that any further extension of it, such were the prejudices of the natives, was impracticable; with many pages of declamation in the same strain. They further added, on the same occasion, that if the Indian trade were opened to the out-ports of Britain, the most ruinous consequences would ensue. "The immense interests," they observed, "which the port of London, with all its descriptions of merchants, tradesmen, tea-dealers, factors, brokers, dyers, packers, calenderers, inspectors, labourers, ship-builders, ship-chandlers, ropemakers, shipowners, mariners, and all their train of establishments, warehouses, wharfs, docks, yards, premises, shipping, formed in the course of two centuries, would all be involved by the opening of the trade to the out-ports, the Company's periodical sales interfered with, and their very large property in warehouses and other buildings deteriorated; in short, all the institutions, public and private, of the capital for carrying on the Eastern trade, would be shattered or broken down.

Vide Rickards's India, Vol. ii. p. 596 to 604.

Vide Evidence, July 1831, Ans. 2747, *et seq*.

These are the predictions set forth on both sides in this interesting discussion; and with the mass of facts now before us, it does not require uncommon sagacity to discover which of the parties in this contest were the true, and which the false prophets.

From this overstrained zeal of the Court of Directors (natural enough, it must be admitted) to protect the interests of their monopoly, there can now be no question as to their proceedings in England having been conducted in error as to the true nature of this trade, and its susceptibility of increase, and that the limitations and restrictions hitherto imposed to favour the monopoly have, in a national view, proved highly prejudicial to the general interests of Indian commerce.

Vide preceding Answers, and Documents referred to.

Although this discussion is now a matter of history, and chiefly of importance as a lesson or guide for the future, I have noticed it here for another purpose, and that is, to bring forward a grievance as connected with the system pursued by the Company in England, which has never yet been duly attended to. In the strenuous opposition given by the Court of Directors in 1813, to the opening of the trade, they persuaded Government at last not to allow of its being extended to more than 12 ports of the United Kingdom; and such is the case at present. The consequence is, that East India goods bonded at any one of the said ports cannot be removed to any other port without the merchant trading therein paying the whole duty (and this duty in many instances enormous); as if the goods were taken out for actual consumption. Indian commodities are thus subject to unjust restrictions from which all other goods are free, inasmuch as all foreign merchandize but East Indian may be removed under bond to and from 66 different ports of the United Kingdom.

Appendix, No. 4.

Trade with India: Answers to Queries.

QUERY 6.—DOES the necessity of their effecting a large Remittance to England, without primary regard to Profit, operate detrimentally or advantageously upon Commerce, and to what extent; and could a similar Remittance be conducted through Private Agency, and with what effects?

Glasgow Chamber of Commerce.

ANSWER.—THE purchases made by the Company in India with the view stated, operate very detrimentally to the private merchant, and their proceedings must have proved prejudicial to the general interests of Indian commerce, from the sudden fluctuation in prices of produce which they have caused; similar remittances might be conducted through private agency without such injurious effects.

Liverpool East India Committee.

THE Company's purchases of produce without a primary regard to profit, have had and cannot fail to have a very injurious effect upon commerce; for the fact of so powerful and lavish a body being known to be desirous either of purchasing or contracting for any particular description of produce, has generally had the immediate effect of raising its price, and thereby of excluding the merchant, who buys only with this object in view. In many cases the rise in price from this cause has been destructive of the interests and prospects of the private merchant. We see no reason to doubt the practicability of effecting remittances to this country both through private agency and otherwise, to the full extent of the Company's wants, with perfect security to themselves, and without the disadvantages which have hitherto attended their remittances in produce.

Mr. Bracken.

THE necessity of such a remittance is in itself an evil, and seems to me a powerful reason for making it by the cheapest channels. On the grounds stated in the answer to question the 4th, I believe those channels will be found in the transactions of private trade which lead to reduction in cost and increase of consumption. To the extent of such results would be the advantage to commerce generally, and to the Indian Government in particular.

The commercial residents are comparatively ignorant of, and indifferent to, the state of the home market. They have in the collector's treasury a ready supply of cash for their purchases, have no very pressing interest in the result of their consignments, and consequently may be reasonably expected to overlook many circumstances to which those engaged in trade, as a pursuit involving their success in life, must necessarily devote the minutest attention.

Manchester Chamber of Commerce, and East India Committee.

THE necessity of effecting a large remittance to England, without primary regard to profit, must unquestionably operate detrimentally to commerce, and to an extent proportionate to the extent of the operation. The object of commerce being to distribute over the globe, at the cheapest rate, all the various commodities applicable to the comfort and enjoyment of mankind, whatever disturbs the natural equilibrium of prices must be injurious to commerce. To make heavy remittances, without regard to profit, must, of necessity, unduly advance prices at certain periods and places, and as unduly depress them at others; and these fluctuations will be found to exceed in extent the amount of the disturbing cause, and will produce further injurious effects, through the uncertainty and hazard they occasion to the commerce pursued, on other principles, by the private merchant. The second part of this Query, viz. "could a similar remittance be conducted through private agency, and with what effect," is perhaps the most important and the most difficult question in the series. This Board, however, does not hesitate to answer, that, to the best of its knowlege and judgment, such remittance could be conducted by private agency, and it believes with effects which on the whole would be beneficial. It must be borne in mind, that the commodities which constitute the remittance referred to are already brought from the East to this country. The practical inquiry therefore is, would this branch of business be taken up by private merchants, if it were abandoned by the Company, and how could the proceeds be placed at the disposal of the Company? The primary requisites for the undertaking are capital and enterprise; the existence of which to the necessary extent, it is presumed, will not be doubted. The next requisite is adequate motive, and in this the difficulty may be supposed to lie; for it being understood that the Company often import with a certain prospect of loss, from the necessity they are under of providing for their large periodical payments in England, business which must be undertaken with such a prospect would not be entered upon at all by private merchants. But the necessity on the part of the Company to have such remittance made, combined with the resolution of the private merchant not to trade, knowingly, to loss, would, it is believed, overcome the difficulty, by operating conjointly on exchanges and prices, and so produce that relative correspondence of markets which admits of and stimulates to healthy and active business.

Mr. Mackillop.

THE amount invested in indigo being in some years small and in others extensive, has occasioned fluctuation in prices, and proved prejudicial to the regular course of trade. The large extent of the Company's purchases in latter years, has occasioned indigo to sell at high

high prices at Calcutta, and thereby encouraged an increase in the cultivation, so as now to yield a supply beyond the consumption, necessarily followed by ruinously low prices in this country.

It is not improbable individuals may have been deterred from entering into the manufacture of silk from believing the Company would always provide a supply equal to the demand in Europe, and knowing that the extent of the investment would be less regulated by the prudential considerations that govern the transactions of private merchants, than by the necessity the Company are under of bringing home extensive funds annually.

Mr. Larpent.

WHEN the Company goes into the Indian market to buy, for remittance, indigo, sugar or cotton, they fix the price for the season, and that price is seldom calculated upon the state of the home-market; for the sovereign does not trade on the principles of an ordinary merchant, to whom profit on the average is the condition of supply. In the natural course of trade, if there be an excess of production on any article, the merchant must speedily adjust the balance between supply and demand, or he is ruined. Not so the sovereign, whose servants press business to increase their commissions, and in whose concerns the action of a commercial loss upon such a mass of revenue and political resources is not soon perceptible, and when felt, its recurrence is not soon prevented, and certainly not prevented without a very severe pressure upon the community, from the extent of its dealings. The article of indigo is an instance of the correctness of the above reasoning.

The Company raised the prices in Calcutta by buying for their remittances without regard to the state of the home market or to the consumption. Thus a stimulus was given to production, and we are now suffering from the reaction. The Company saw their error (in 1830), and retired from the trade; and the depression in price occasioned by this change of system has been ruinous. In the home market too the effects of a body like the Company trading are very injurious; what they buy, without regard to profit and loss, they sell also in the same manner, without judgment, and often at an enormous sacrifice.

See following Statement, showing the Company's purchases in the face of increasing stocks at high prices, and the increased quantity produced.

A STATEMENT of the Annual Produce of *East India* Indigo for 20 Years, commencing in 1811 and ending 1830; also the Annual Consumption during the same Period, computed by an Average of Four Years; and the Stocks in the Public Warehouses at the close of each Year.

YEAR.	Annual Produce of the East India Company's Possessions		Annual Consumption, being an Average of the previous Four Years.	Stocks in the Public Warehouses at London and Liverpool, 31st December
	Chests.		*Chests.*	*Chests.*
1811 - -	21,000 - -		22,200	26,900
1812 - -	23,500 - -		22,500	29,500
1813 - -	22,800 - -		22,800	24,500
1814 - -	28,500 - -		23,000	24,900
1815 - -	30,500 - -		23,200	30,400
1816 - -	25,000 - -		26,900	25,700
1817 - -	20,500 - -		27,000	23,500
1818 - -	19,100 - -		26,500	24,000
1819 - -	20,700 - -		26,400	19,700
1820 - -	27,200 - -		24,200	14,500
1821 - -	21,100 - -		25,300	9,800
		238,900		
		23,890		
1822 - -	25,700 - -		26,000	8,200
1823 - -	29,800 - -		25,300	13,000
1824 - -	24,100 - -		26,500	12,200
1825 - -	43,500 - -		23,500	16,400
1826 - -	28,000 - -		27,300	22,300
1827 - -	45,300 - -		28,900	22,800
1828 - -	30,000 - -		31,000	31,100
1829 - -	43,200 - -		33,000	31,200
1830 - -	32,100 - -		32,800	37,600
1831 - -	30,000 suppose		34,500	35,700
	10) 331,700			
	33,170			

AVERAGES of the VALUE of a CHEST of INDIGO.

Exchange in January at Calcutta.	—	—			—	Average Calcutta Price.
s. *d.*		£.	*s.*	*d.*		
2 -¼	1823	90	-	-	1822-3	263 a' 273 Rs. p' md. = average 268
1 11½	1824	110	-	-	1823	265 a' 285 — = — 275
2 -½	1825	140	-	-	1824	216 a' 226 — = — 221
2 2	1826	100	-	-	1825	220 a' 250 — = — 235
2 -	1827	110	-	-	1826	262 a' 271 — = — 266
2 -½	1828	80	-	-	1827	230 a' 248 — = — 239
1 11½	1829	70	-	-	1828	260 a' 285 — = — 272
1 11½	1830	55	-	-	1829	206 a' 217 — = — 211
2 -	1831	45	-	-	1830-31	174 a' 182 — = — 178

—	Price per Maund.	Exchange in January.		Cost per Chest in January.			Price in London.
	Rupees.		*s.* *d.* *Maunds.*	£.	*s.*	*d.*	£.
1822-3	268	1823	2 -¼ a' 3½ p' Chest	94	15	6	90 p' Chest 1823
1823-4	275	1824	1 11½ — -	94	3	2	110 — 1824
1824-5	221	1825	2 -½ — -	80	11	5	140 — 1825
1825-6	235	1826	2 2 — -	89	2	1	100 — 1826
1826-7	266	1827	2 - — -	93	2	-	110 — 1827
1827-8	239	1828	2 -½ — -	87	2	8	80 — 1828
1828-9	272	1829	1 11½ — -	93	4	2	70 — 1829
1829-30	211	1830	1 11½ — -	72	6	2	55 — 1830
1830-1	178	1831	2 - — -	62	3	-	45 — 1831
	9)2165(240						
	18						
	36						
	36						

COMPANY'S INDIGO.

Purchased in Season.	Sold in	Average Sale Price.
		£. *s.* *d.*
1819-20	1820	- 7 -
1820-21	1821	none purchased.
1821-22	1822	- 10 9¾
1822-23	1823	- 10 2¾
1823-24	1824	- 9 4
1824-25	1825	- 11 5¾
1825-26	1826	- 9 1½
1826-27	1827	- 8 9
1827-28	1828	- 7 5
1828-29	1829	- 5 3½
1829-30	1830	- 4 3¼

FINANCE (Trade).

Appendix, No. 4.

Trade with India: Answers to Queries.

But though these evils are inseparable from the union of the commercial and sovereign character, the main question still remains unanswered. If three millions sterling are wanted in England for territorial purposes, how are they to be obtained? Perhaps the best way to find a satisfactory answer is, to analyse the present trade between England and India:

1st. There are required to pay the territorial charges in England - -	£.3,000,000
2d. A demand for remittance of savings, private family expenses in England, &c., estimated, at least - - - - - - -	1,500,000
3d. There is the return for the outward trade, about - - -	3,000,000
Together - - -	£.7,500,000

These returns must be made through commerce, whether in the hands of the Company or of individuals. It is the produce of India that in some way or other must, when brought to England directly or circuitously, satisfy all these demands. The skill and management in effecting this object must materially affect the result, and with the result the prosperity of the trade both of India and Great Britain. If too great supplies of Indian produce are brought direct from thence, derangement at *first* in the sale markets at home, and *next* in the purchase markets abroad, are the inevitable consequences. If to remedy this specie be abstracted from India, a fall of prices in India will immediately ensue, which will stop the import into India of British manufactures, where introduction has been occasioned by their cheapness at home, and which cannot bear any fall of price in sale in India. In fact, the remittance trade of India has been for some time past a very dangerous one; the increased demand for remittance has already occasioned an over import of many Indian articles beyond the wants of the home market; and if this is checked by a substitution of bullion, the outward trade is injured, and India suffers from a change in prices, and in the value of all its property and produce.

In such a trade, therefore, every thing depending upon skill and judgment, every reasoning *à priori* should induce the Legislature to trust to individual interest rather than to the operations of a large company, especially if that company be sovereigns also; and to give the private merchant every advantage, no country, especially one yielding an article of such universal consumption as tea, should be taken out of the sphere of his operations. The trade left to itself would soon fall into its natural channels.

The mercantile community of India, though depressed formerly by the existence of the Company's monopoly, is now quite adequate to any operations required for remittance to Europe. The danger of combination against the Company is purely chimerical. There would soon be a commercial community, branching either from India or Europe, or both, in China, Singapore, &c., adequate to bring home the teas, and to manage the home trade as it now does the large Indian country trade.

Mr. Rickards. *Vide* Evidence 22 March 1830, Answers 3488, 3511. Also 3 Mar. 1831, Ans. 1146, *et seq.* And 21 April 1831, Ans. 2508, *et seq.*

THE Company's interference in the buying market in India, which never fails to produce a very injurious and *unnatural* rise of prices, destructive of the natural order and principles of trade. I have explained in evidence that this rise of prices is of no consequence to the Company, who trade on a capital supplied annually from the revenues, and to whom profit is therefore no consideration; but ruinous to private merchants, to whom profit is every thing. The commercial transactions of individuals are most materially injured by this interference; and the injury will infallibly continue *as long as the Company are allowed to supply themselves in India with funds or investments, either for the Home or the China market.*

It has been proved by several witnesses in the late examinations, and the fact is indubitable, that whenever the Company's commercial agents appear in the Indian market as buyers, the price of the commodity in demand is immediately raised 10, 20, 30 or 40 per cent. It is raised, in fact, above its *natural* price; the legitimate operations of commerce are disturbed; the prime cost and charges exceeding the sale proceeds, private merchants are seriously injured, sometimes ruined; the means of remittance between India and England greatly obstructed; and the commercial intercourse of the two countries thereby cramped within narrow limits, which might otherwise be incalculably extended. This is a serious national evil, which *nothing but the entire abolition of the Company's trade can effectually remedy.*

But the Company's advocates, never at a loss for specious argument, dwell with peculiar complacence on the Company's "*large capital;*" of their just right to turn it to the best account, by entering the general market on the same footing as private traders; and that the latter have no good reason to complain of the Company's competition, merely because *the largeness of their capital* may give them advantages over the holders of smaller funds. A large capital, it may be observed, is no objection in any country or market, but the reverse, provided it be subject, as other capitals are, to the natural laws and chances of trade, without which there can be no fair or legitimate competition. But besides the glaring absurdity and injustice, as a general principle, of a sovereign trading in his own dominions, the mischief in this case is not from the Company's competition as large capitalists, but from their entering the market without any real trading capital at all. If there be any truth in the official accounts submitted to Parliament, this one fact is as clear as day, that ever since the year 1765, the Company's trade has been wholly supported and carried on by large sums annually supplied from the revenues of India. Being thus furnished from year

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Trade with India: Answers to Queries.

to year with artificial means of support, their trade is prosecuted with a reckless indifference as to profit or loss. The Company, for example, have no occasion to care for actual loss to the extent of 10, 20 or 30 per cent. on any annual adventure, being assured in the next year of their one or two millions from the revenues of India, just as if no such loss had occurred. The Company may therefore prosecute trade under a series of losses from year to year, which would soon reduce legitimate merchants to bankruptcy. They have not the same cause to be scrupulous about the prime cost of goods, as private merchants have, to whom profit on the returns is of vital importance. Under such circumstances, to hold out the East India Company as fair competitors, is mere delusion. It is, on the contrary, obvious, that if the surplus revenue and loans of India were but sufficiently productive, the Company, in their present united character, would possess the means of effectually crushing the private trade.

Mr. Crawford.

THE inconveniences and disadvantages to the private traders from bringing the revenue of the State, to which profit or loss must be matter of comparative indifference, into competition with their capital, must be so obvious that I need hardly dwell upon them. It is only necessary to look at the account furnished by the Company, to see the capricious manner in which the public funds are likely to be applied to such a purpose. In the first year of the Company's speculations, the sum invested in indigo was about 26,000 *l.* Next year it was more than treble this amount. In the succeeding year, this last amount itself was more than trebled. In the following year the amount invested fell off by 30 per cent. In the following it rose to be higher than ever. In 1827–28, the amount invested was 716,000 *l.* Next year it was less than half this sum; and in the last year of the statement the investment was nearly doubled again. While no power can increase the demand, the violent and injurious fluctuation in trade, which must be the consequence of the public revenue being employed one year in the purchase only of the twentieth part of the staple produce of a country, in another of a fifth part, and in a third of a tenth part, as has been the case in the Company's purchases of indigo, may readily be imagined. Indeed, the account exhibited by the Company shows the enormous amount of the fluctuations which have taken place, and which, I believe, are unprecedented in any commodity of the same description. In the first year of the Company's speculations, the price per maund paid was but sicca rupees 157. Next year it was 50 per cent. more, and in the third year very nearly 100 per cent. more. In the last year the price was near 40 per cent. less than in the third year.

The silk trade is of a far more objectionable character, in so far as the State is more directly implicated in all the operations connected with its management.

QUERY 7.—IN what Modes, and upon what Terms, have Remittances been effected between England and India, or India and England, and between the principal places of Commerce in India and Asia with each other; and to what extent, and with what degree of regularity, are the operations of Foreign Exchange and Remittance conducted by European or Native Merchants, as a distinct or separate business?

Mr. Lloyd.

ANSWER.—PRESUMING that the question refers to the mode and terms by which the Company have effected remittances from India, I have to state that they have effected remittances,

1st. By direct consignments of merchandize to England.
2d. By consignments of bullion.
3d. By bills of exchange remitted by the Indian Governments.
4th. By bills drawn upon the Indian Governments.
5th. By supplies furnished the Canton treasury.
6th By repayment of advances made in India to the King's Government.

As the proceeds of these several modes of remittance are realized at various periods, some short and others more protracted, the rates necessarily contain a compensation, in the nature of interest, for the period between the advance and the realization of the money.

A remittance by consignment of merchandize is realized at a more protracted period than by a bill of exchange at 12 months date; and the proceeds of a bill of exchange, drawn from England upon India, are realized at a shorter period than a bill drawn from India upon England; whereas the proceeds of a remittance through China are realized at a still more protracted period than by the other modes.

Appendix, No. 4.

Trade with India: Answers to Queries.

The rates thus adjusted are as follow:—

Upon all the Company's Transactions from 1814-15 to 1830-31,

	Per Sicca Rupee.	
	s.	*d.*
By sales of consignments of merchandize to England direct from India - -	2	1.76
By consignments of bullion direct from India in the years 1821-22, 1823-24, 1827-28, 1829-30 - - - - - - - - - - -	1	10.46
By consignments of bullion from China, paid for by drafts of the supracargoes upon Calcutta, in 1829-30 and 1830-31 - - - - - - -	1	10.93
By bills of exchange remitted by the Indian Governments in 1829-30 and 1830-31	1	9.90
By bills of exchange drawn upon the Indian Governments in 1830-31 - -	1	9.31
By supplies furnished the Canton treasury for the provision of the tea investment	3	4.21
By repayment of advances made in India to the King's Government - - -	2	1.65
As respects the Territorial branch, separately considered, the commerce pays for each rupee - - - - - - - - - - - - - -	2	3.84

From an inspection of the above rates, the advantage or disadvantage of each mode of remittance may be gathered.

Mr. Hill.

I UNDERSTAND this inquiry to embrace the whole commercial and pecuniary dealings between the countries to which it refers; and I answer, that remittances, in that large sense, have ordinarily been effected in the course of trade, and that the terms on which they have been effected have, in each instance, depended upon the out-turn of the mercantile adventure. The balance remaining due has been settled by a remittance, in the limited and usual sense of the expression, that is, by a payment in bullion, and the terms have been the intrinsic value of the remittance, less the charges incurred in making it. The Government of India, combining a commercial with a political capacity, has in the same manner effected its ordinary remittances by means of trade, and occasionally, when those means did not answer, has effected them by sending bullion, and more rarely by purchasing bills from private merchants. Its remittances by means of trade, I believe have, on an average, proved much more profitable than the out-turn of bullion remittances: those by private bills less so. As the course of trade leaves due a large balance from China to India for opium, cotton, &c. and a large balance from England to China for teas, there is obvious advantage in this channel for the remittance of the funds required by the Government of India for its large payments in England. The remittances of those funds completes the circuit of the transactions between the three countries.

Glasgow Chamber of Commerce.

REMITTANCES to India from Great Britain are generally made by bills of exchange. From India to Great Britain by bills of exchange, produce, bullion or specie; the rate of exchange, Calcutta upon England, has been very steady for several years past, being from 1 *s.* 10 *d.* to 1 *s.* 11 *d.* per sicca rupee for bills at six months sight; London on Calcutta, 1 *s.* 8 *d.* to 1 *s.* 9 *d.* per sicca rupee; from Calcutta and Bombay to China the balance of trade is always greatly against China, which has consequently to make large remittances to India in bullion and specie. The extent of business in exchanges betwixt Calcutta, Bombay and England is very considerable, and is conducted with the utmost regularity; but we are not aware that it has yet become a distinct or separate business of any European house.

Liverpool East India Committee.

REMITTANCES have been and are now made on account of private merchants, either, as the case may be, by bills on India or on England, with the greatest facility and regularity; and we learn from the best authorities that remittances are effected in the same manner, to great extent and with perfect regularity, between the principal places of commerce in India, both by Native and European agents.

Manchester Chamber of Commerce, and East India Committee.

REMITTANCES between England and India, and India and England, are regularly effected by means of bills of exchange, and of specie. As there is a larger amount requiring remittance from India to Great Britain than from Great Britain to India, few bills, comparatively, are drawn in Great Britain on India, but there is a constant exchange on London in Calcutta and other commercial towns of the East. This exchange fluctuates according to circumstances, within the customary limits imposed on the exchange operations of all countries, viz. the cost of the transmission of the precious metals. Specie is freqently transmitted to and from India, in consequence of which, undue fluctuations in exchange are checked and corrected. With the exchanges between the principal places of commerce in India and Asia the members of this Board are not minutely acquainted, but exchange operations do exist between such places, and are conducted both by Native and European merchants, but banking is pursued more as a branch of general business than as a separate trade.

Mr. Bracken.

PREVIOUSLY to the renewal of the present Charter, and indeed for some years after it, bullion formed a considerable portion of the remittances to India; but when the exchange on London to Calcutta fell below 2 *s.* 3 *d.*, the quantity very much decreased. In India the case is reversed, and bullion has lately been in the course of extensive shipment, and will continue so no doubt as long as the exchange is scarcely at a bullion level. The only check to exports of bullion from Calcutta will be an improvement in the quality, and a reduction in the cost of its raw produce, with diminished duties here. From most parts of Asia returns to Calcutta are mainly in bullion. Bills from China to a large amount sometimes come. Government bills too are frequently drawn at Bombay on Calcutta, remitted for the purchase of opium; and the Bengal Government have also purchased private bills in Calcutta on Bombay. I think we sold about 20,000 *l.* just before I left India. The operations of foreign remittances and exchange are not conducted as a distinct and separate business, but the internal exchanges are almost entirely managed by native shroffs as an exclusive business.

THE Government advertises for the purchase of bills drawn against consignments. Such consignments are sent to the Company's warehouses for inspection, and if the quality be approved of, and the estimated value, cash to the extent of two-thirds thereof is advanced on the bills, which with the bill of lading are sent to the Court of Directors. On the consignees satisfying the Directors of the due payment of the bills, the goods are handed over to them. The goods are in all cases required to be landed in the East India Docks.

Mr. Wood.

THE Government remittances between the ports and Presidencies have been effected by bills in general; and when bills could not be negociated at the Presidencies, requiring supplies from Bengal on equal or more favourable terms than the Government could effect a cash remittance, the cash has been remitted. The same system has been pursued with China, but cash has seldom been forwarded; and I only recollect one instance, and on that occasion the remittance was sent back without being landed. The remittances required in England have been effected principally through the Honourable Company's trade, direct and indirect, through China, and occasionally by cash remittances, when the Calcutta sicca rupee, after paying freight and insurance, has yielded 1 *s.* 10 ½ *d.* I am unable to state, from my own information, what the out-turn of the Honourable Company's mercantile transactions have been, and what the rupee has yielded, but a reference to the accounts of the India House will show.

Mr. Crawford.

THE Calcutta sicca rupee which contains 175.9 grains of pure silver, is equal intrinsically to 26.15 *d.*, and is reckoned in sterling money at 24.056. In exchange it used ordinarily to be reckoned at half-a-crown, or 2 *s.* 6 *d.* This rate seems to have been early assumed in converting the British pay of the troops into Indian money. Thus, a captain's pay of 10 *s.* per diem was estimated, and continues still to be estimated, at four sonat rupees, although the latter, a money of account only, be 4 ½ per cent. less valuable than the sicca rupee. During the existence of the monopoly, the Company was the sole, or at least the great and principal remitter, and I know no other way of accounting for the exchange being continued at 2 *s.* 6 *d.* or above it, except its having been so arbitrarily fixed by the principal remitter. When the currency of this country became depreciated, the nominal rate of exchange rose, and I have myself received from houses of the first credit in Calcutta, bills at the rate of 2 *s.* 9 *d.* per sicca rupee. I have, indeed, been told of its having been as high as 2 *s.* 10 ½ *d.* This happened when the depreciation of the English currency was at the highest, or from 1812 to 1816. I have at the same period received five guineas per ounce of standard gold remitted in bullion, and if it were worth while, could produce the account sales. The exchange continued after the opening of the trade, down to 1819, at from 2*s.* 6 *d.* to 2 *s.* 7 ½ *d.*; and in 1821, as the currency of Great Britain was righted to its just standard, it fell to 2 *s.*, beyond which it has not since risen.

IF the import trade of the East India Company into India be objectionable, and its abandonment seems to admit the fact, the export trade appears to be liable to equal, and indeed to weightier objections. In this, however, the Company still perseveres, confining the commodities it deals in at present to indigo, raw silk, a few silk piece-goods and salt-petre. The indigo is purchased in the open market of Calcutta, and considered as a mere commercial transaction, is so far quite unobjectionable. An account exhibited by the Company shows the result of their speculations in indigo for 10 years, ending with 1829-30. According to this statement, the remittance made on the whole period gave a return of 1 *s.* 11 ½ *d. nearly* for the sicca rupee. For the first seven years, the account exhibits a profit of 349,040 *l.*, and for the last three years a loss amounting to 291,455 *l.*, making the net gain on 10 years' transactions only 57,585 *l.*, or little more than one and a half per cent., which I think can hardly come under the denomination of a mercantile profit. The Account, however, exhibits internal evidence of being nothing beyond a mere estimate. The invoice price does not include a share of the general charges of the commercial establishment, nor warehousing charges in India, nor interest from the period when the advances are made from the territorial treasury, until the shipment of the indigo: and the charges in England, taken at the round sum of five per cent., are avowedly an estimate, and can hardly be supposed to cover a due share of the heavy commercial establishments at the India House, amounting, according to a recent document, exclusive of the rent of the India House and warehouses, to above half a million per annum. The Indian charges on the whole period amount to no more than two and a quarter per cent. Now the private rate of commission,

Rep. 1831, p. 179.

including

including brokerage, at Calcutta, is three per cent., and to this must be added packing, porterage and conveyance to the Company's ships by a river navigation of 100 miles. The Company's charges are represented, therefore, as being probably little less than one-half of those of private merchants. The fallacy of this statement is easily proved. The fixed commercial offices and establishments of the Company in Bengal in 1826–27, amounted to sicca rupees 9,35,178,* and the total exports and imports, exclusive of military and naval stores and bullion, was sicca rupees 1,70,68,953. Here alone, then, excluding all minor ones, we have a charge of nearly five and a half per cent., or double the amount given in the statement. According to the Company's statement, the advantage gained by remitting in indigo instead of bills, has amounted to no more than 392 decimals of a penny per rupee; but even this very inconsiderable one, I presume, would disappear if an actual account were drawn out exhibiting the items which I have suggested.

Of the remittance effected through the medium of raw silk, the Company has rendered an account for the last 16 years, ending with 1829–30, showing a profit of 1,027,636 *l.* on 11 years, and a loss of 223,980 *l.* in five years, which gives a total profit on the 16 years operations, on a capital of 11,198,770 *l.*, of about 7.1 per cent. The account is more unsatisfactory and imperfect than that rendered of the indigo investment. The charges down to the arrival of the silk in Calcutta are mixed up with the cost, so as not to be distinguished, and whether the rent of silk filatures, interest from the period when the money is borrowed from the territorial treasury until the shipment of the article at Calcutta, be added, or allowances be made for bad and irrecoverable debts, cannot possibly be ascertained. The rate of freight charged on silk is the same, or rather more than on indigo for the 10 corresponding years of the two statements, although in private freights the latter be estimated at 40 per cent. more than the former, on account of its greater bulk; a proof that this part of the statement is certainly an estimate. The same round sum of five per cent. for all the London charges is made on silk as on indigo, although it be a commodity of double the price for the same weight. If an actual account of the silk investments of the Company had been given instead of an estimate, I am convinced, that instead of a profit of seven and a half per cent., a considerable loss would have been exhibited, most probably indeed a very large one.

In reply to the Query respecting the mode of conducting foreign exchanges and remittances among the English, the business of merchant, agent and banker are not conducted separately; neither, I believe, is this in general strictly the case with natives, although, among the higher classes of Hindoo bankers, the separation is more complete. Bills of exchange have been known to the people of India for many ages; and as their name Hoondee, or more correctly, Hindi, implies, were introduced into Lower Bengal by the Mahomedans. In all the principal commercial towns of Bengal these native bills of exchange are easily obtained upon any other considerable place, and in a few towns, even upon places beyond the limits of India. Bills drawn at Benares on Calcutta, at 20 days' date, may generally be discounted at one per cent., which I understand to be the same rate at which the bills of European merchants or agents are discounted. Formerly the native bankers had private posts or expresses, but at present avail themselves of the conveyance of the general post. At Calcutta, bills may be obtained from European houses of business on London, Liverpool, Canton, Bordeaux, New York, &c., and the exchanges on London, Madras and Bombay are regularly quoted in the price currents. At Canton, bills of exchange are drawn on London, Calcutta and Bombay, and the rates are regularly quoted in the printed price currents of that place. The same is the case at all the European settlements in the Eastern Islands. In the latter, except Java, where the Dutch have introduced the guilder, the Spanish dollar, divided into a hundred parts, is the universal, cheap and very convenient currency. This extends even to Canton so far as concerns foreign commerce, all articles of trade being there quoted in the Spanish dollar, with the exception of the two great staples, raw silk and tea, and occasionally of cotton wool. The rate of exchange between Canton, the Eastern Islands and Calcutta, was formerly fixed by the Company at the rate of sicca rupees 209 for 100 Spanish dollars. The par, looking to the quantity of pure silver in the Calcutta sicca rupee and Spanish dollar respectively, is 210.8 per 100 dollars. The exchange, when left to regulate itself, has fluctuated, taking Canton for the example, at from sicca rupees 200 to sicca rupees 205 for bills drawn at 30 days sight. It is to be recollected that there is a charge at Calcutta of two per cent. for the coinage of standard silver, and an additional one of from one-fourth to two and a half per cent., if it be not standard.

Mr. Mackillop.

TO a question so general, I may remark, that remittances from India to England, and *vice versâ*, are conducted on the principles that regulate the exchanges in the transactions of all other parts of the world; but there is no class of men in India, that I am aware of, who confine themselves exclusively to this branch of business; unless it be some of the old shroff establishments (native bankers), who formerly had extensive business in bill transactions, confined however entirely to the interior of India, but which is now greatly diminished by the facilities afforded by the public treasuries in different parts of the provinces drawing on each other.

I HAVE

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[*] Return of all Commercial Offices and Establishments under the Presidency of Bengal.—Report of 1831, p. 672.—Wilson's Review of the External Commerce of Bengal, Tables, p. 16.

Mr. Mackenzie.

I HAVE not the means of answering this question with precision. The officers of account at the India House can readily, I imagine, show the result of all transactions between England and India, as well as the rate at which supplies have been furnished to and from China, and the financial records of the Government will explain how they have been transmitted between other quarters. I can venture only upon a few general remarks; 1st, as to supplies from England to India. I am not aware, that during the period under review, any goods have been sent to India with the view simply of remitting funds there; and the Company's import trade in that country being now altogether inconsiderable, it can scarce be worth while to discuss whether, and how, it should be carried on.

The remittances from India to England have been made chiefly in goods, with occasional consignments of bullion, and a very small amount of bills on private merchants.

I presume the Company have well considered the expediency of excluding from their ships the main article of traffic between China and India, *opium*. Remittances between other parts of Asia are always made in bullion or by bills, chiefly by the sale of bills; and though much is left to the discretion of the several officers in charge of treasuries, and I am far from supposing that the management has always been good, it does not strike me that any other course can be pursued. Local circumstances do not, I apprehend, admit of that free competition which would be our best guarantee against loss by exchange. I can only therefore suggest that the provoking embarrassment which arises out of our continuing to have four currencies, may be removed as speedily as possible.

Mr. Rickards.

THE whole business of remittance and exchange between the different countries of India, and between India and foreign parts, is as regularly conducted in that country, and on the same principles as between any or all of the commercial states of Europe; the remittances required by the Company for necessary political payments in England may therefore be as securely effected, and more to their own advantage, as well as that of the public, through the medium of private agency or dealers, than in the method now adopted.

QUERY 8.—WHETHER, and by what means, the Funds required for Territorial purposes in England could be regularly supplied, and the Government effectually secured from Loss by bad Bills, were the Executive Authority in India to cease to carry on Trade; and at what rate is it to be expected that such Remittances could be realized?

Manchester Chamber of Commerce and East India Committee.

ANSWER.—OTHER countries besides India have to make large annual remittances to Great Britain for interest on their public stocks, which is accomplished without their respective governments putting on the character of merchants, and consequently through the instrumentality of private commerce. The sum annually required by the Court of Directors in England from India must of course be paid over to them through the medium of bills of exchange, which may either be drawn by the Company in London on their Treasury in Calcutta, and sold on the public exchange, like other bills of exchange, for the best obtainable price, or the Government in Calcutta may there, in like manner, buy and remit mercantile bills on London. There might occasionally appear to be considerable loss to the Company by such exchange operations: but this loss would be apparent rather than real, for the Company would probably obtain a higher average rate of exchange on these bill transactions than they have been accustomed to realize by their remittances in merchandize. The only difficulty that exists in the case is in the extent of the amount so required to be remitted. By making the change of system gradual, this would be overcome, and the change might probably be facilitated by making an alteration in the Company's system of payments, whereby a part of the sums now paid in this country might be transferred for payment to India; and it may be worth consideration, whether the 2½ per cent. import duty now payable in India on imports from this country, might not be levied here at the time of shipment, without producing much inconvenience.

IN reply to the inquiry, "by what means the Government could be effectually secured from loss by bad bills," we candidly own, that we know of none. As regards drafts on India, issued in London, there could be no risk to the Company, and with respect to mercantile drafts on England, purchased in India, the Company must be content to take that degree of risk which is borne by merchants, and which, from the nature of things, is incidental to such operations; but the same caution and foresight which govern the conduct of the private merchant will equally protect the corporate body; and they need not subject themselves to the danger of a greater rate of loss than falls on the private merchant. This risk, like others dependent on mercantile operations, resolves itself into a moderate average loss, and must, necessarily, be less mischievous and embarrassing in the operations of a great Company, possessed of unbounded credit, than to the private merchant. The inquiry would almost seem to imply, that the Company are supposed now to get home their remittances free from any risk of loss; but if a fair calculation be made of the cost and proceeds of their different mercantile investments for remittance, (always excepting their unjust monopoly of the tea trade) it would probably be found that their losses on these investments considerably exceed any they would be likely to sustain on bills.

The inquiry, at what rate it is to be expected that, under other arrangements, their remittances could be realized, scarcely admits of a positive answer. This Board sees no circumstances in the transfer of mercantile business from the Company to private merchants which ought permanently or seriously to affect the rates of exchange. If the same quantity of commodities continue to be transmitted from India to Great Britain, and from Great Britain to India, the average rate of exchange might be expected to remain the same.

Losing markets check shipments; gaining markets encourage them; and the exchange will, as usual, vibrate in one direction or the other, according as one or other of these two states, prevails; but these vibrations have their natural limits, and there always exists a strong tendency to an equilibrium.

Glasgow Chamber of Commerce.

WERE the executive authority in India to cease to carry on trade, we have no doubt the funds required for territorial purposes in England might be regularly supplied, and the Government effectually secured from loss by bad bills. The simplest and safest mode of obtaining such funds would undoubtedly be, by opening the Indian Government treasury in England for money against drafts on the Indian Presidencies. On the other hand, the Government in India might remit from thence the bills of private merchants of undoubted solidity, at short dates; and, if thought necessary, the bills of lading for the produce against which such drafts might be drawn, could be lodged in the hands of the Government till such bills were accepted in this country; besides which, the Government in India might occasionally find it advisable to remit from thence in bullion or specie, which of course it would be their duty to do whenever such a mode would yield a more favourable exchange than could be procured from private merchants, and which must always be regulated by the price of bullion; it must be obvious, however, that were the Company's trade entirely to cease, private bills would be more plentiful, and the character of mercantile transactions with India would be still more secure.

A very favourable means of making remittances through China from India to Great Britain will be one of the benefits attending the opening of the trade from this country to China.

Liverpool East India Committee.

WE have already stated our belief, in answer to Query 6, that remittances might be made to England to the full extent of the Company's wants, by various means, were they to cease to carry on trade.

They might open their treasury in Leadenhall-street for money against bills on the Indian Governments; they might at the same time make remittances in bullion or specie, as favourable opportunities of doing so occurred, from India to this country; occasionally too undoubted bills might be purchased, (or as is practised by the Government of the United States in remitting the interest of loans payable in Europe, advertize for such bills with two unexceptionable indorsements,) but we would particularly press upon the attention of the Board the mode of remittance by respondentia, as being one which is free from many of the objections that apply to other private securities, and which is at present practised by merchants to great extent in effecting remittances between India and China.

Mr. Hill.

THIS inquiry embraces two points, viz. 1st. The existence of the funds required for territorial purposes in England; 2d. The command of those funds. As far as commercial intercourse between England and India is concerned, I do not conceive that the existence of such funds would be materially affected by the Indian Government ceasing to carry on trade. The trade which they now carry on would, as far as it might be profitable, be taken up by private merchants when they left it off. I think too that the command of those funds would still be within the reach of Government, even after they ceased to trade, although they could not expect to obtain them on better terms than those of a bullion remittance, which would be less favourable than the out-turn of their mercantile adventures, or than the rate established by the Board of Control.

If the Indian Government should cease to trade between India and China, and between China and England, there would unquestionably be a hazard that the funds required for territorial purposes in England might cease to exist, or cease to be readily available for that purpose. In my reply to the 6th head of inquiry, I have explained the mode in which those funds are obtained under the present system. After the abandonment of that system, by Government ceasing to trade, the supply of tea from China might be interrupted, which would cut off the supply of the requisite funds in England; and if that interruption occurred for a season or two, or were repeated several times, it seems probable that the national taste for tea in England would change, and would never return. That risk is guarded against at present by the stock of tea required by law to be kept on hand. It is expected by the advocates for opening the trade to China, that the measure might greatly increase the demand for English manufactures. Were that effect to follow, it would proportionally reduce the funds made available by the China trade for the territorial purposes of the Indian Government in England.

Assuming that the China trade were not liable to interruption on the new system, and that it still brought available funds to England on the same scale as the present system, the Indian Government would be exposed to the hazard both of loss and of litigation in obtaining the command of those funds by means of private bills. Experience alone can

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determine the amount of that hazard, or of the expense at which it might be guarded against. The Government would also be liable to have the hardest terms imposed upon them which the circumstances of the case would permit, and could never expect them to be more favourable than the out-turn of a bullion remittance.

The remittance constantly required from India to England on the Government account is a disbursement for which India receives no return, and may be regarded in the light of a national tribute. To that remittance have to be added the funds required for the use of private individuals, for which, in the same manner, no return is made to India. The total amount of this tribute is so large that the payment of it requires to be facilitated as much as possible, both by fostering the resources of India, and by promoting a demand for her products on the part of other countries. If this great duty be not attended to in both its parts, India may come to be unable to satisfy the exactions of England. Whatever augments the surplus produce of the country will enable it the better to bear the burden we have laid upon it.

Mr. Langton.

THE transmission of property between India and England is of a twofold character: the interchange of commodities in trade, and the remittance to England by the Government of India of a tribute, or what is equivalent to a tribute, viz. that part of the salaries of public functionaries which is sent to England; the retiring pensions of those who have no longer any functions to perform, and the interest on the debt; no return being made to India for these.

Individual merchants, who know well that their interests will suffer from an injudicious selection of the commodities they export, as well as from incautious expenditure in the conduct of their operations, will be more quicksighted and economical than the officers of Government, or a Board of Trade can be expected to be, who have not the slightest interest in the eventual proceeds of such shipments. Executive governments will therefore rarely, if ever, gain in an *open* trade, in competition with private individuals, though the latter may be occasionally ruined by the fluctuations caused by the large scale of operations of the former. Since the trade with India has been thrown open, the East India Company have experienced how little able they are to compete with the private merchant, and have nearly abandoned the field to him; but the Indian Government still continues to ship merchandize in reimbursement of the territorial charges paid in England; and the Company have held out that it is the best, and indeed the only practicable way of effecting that reimbursement; but it may be assumed, and I think without fear of contradiction, that private merchants *now* import from India, in addition to the merchandize shipped by the Government, all the products of that country for which a market can be found in Europe, at prices that will repay the cost of production and transport, and give a very moderate profit to the importer; and that, *were the Government to cease to ship merchandize*, that merchandize, or a superior selection, would *also* be imported by the private merchant.

It would, therefore, be wiser in the Indian Government to follow the example of the Company in abandoning trade, and, instead of merchandize, to transmit the tribute in bullion, which it could do on equal terms with the merchant. But it would be still better to reimburse England for her outlay through the medium of bills of exchange, either drawn in London on the Indian treasury, or bought at the Presidencies from the merchants*, to whom, in the rate of exchange, a small profit would be included for transmitting the bullion. Whatever articles of merchandize, in addition to those interchanged in the course of trade, admitted of being sent to Europe with greater advantage than bullion, the merchants would not fail to discover, and no more coin would be sent out of the country than was necessary to cover the balance.

As to the loss by such remittances, instead of making the reimbursement in current rupees at the Board rates, it might amount perhaps to near 20 per cent. But the loss is ideal, and its amount immaterial; since, if the territory now pays in India only 10 current rupees in reimbursement of the pound expended in England, which 10 rupees when remitted or consigned to England yield only net 16 *s.*, the territory will appear to have saved, and the commerce to have lost, 4 *s.*; but 4 *s.* less in surplus profit will have to be applied in liquidation of Indian debt. Were the surplus profits to cease altogether, either from a change of system or from misfortunes in the Company's trade, the Board rates could not be sustained a day, and the actual rates of exchange must be at once resorted to.

The loss by remitting bills instead of bullion would be merely the small profit alluded to, as, whenever the difference between the rate of exchange and intrinsic par exceeded materially the cost of transmitting bullion, the bullion itself would be sent.

If this view of the subject be correct, the same reasoning will apply, whatever may be the amount to be remitted from India; but it is impossible not to feel the wish that an operation so prejudicial to the welfare of India, and to the increase of trade with that country, may be rather diminished in its extent than increased.

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* These bills might be obtained with the security of bills of lading till accepted; and American accepted bills on first London houses to a large amount are frequently in the Calcutta market.

Mr. Mackillop.

IF the East India Company ceased to export goods from India, their place would be supplied by private merchants; and I can have no doubt Indian produce would be imported to the full extent the markets of Europe would take off, with the prospect of moderate benefit to those engaged in the trade. It follows, that under this system means would be afforded of effecting remittance of part of the sum that the Company must yearly bring from India for the payment of their home disbursements; and the mode of effecting that object would be by the Government of the Presidencies of India purchasing the bills of exchange on England of the shippers of goods, the bills so drawn to be collaterally secured by the bill of lading, and policies of insurance for the goods shipped, the amount of the bills of exchange in each case to have reference to the value of the goods, in order to guard against loss by the fall of markets. In this manner, doubtless, remittances could be annually effected, but their extent must necessarily depend on the encouragement afforded by the state of the European markets, for private merchants would be guided by the cost of goods in India, and the probable result of their sale in Europe, profit by shipments being their only object. It is therefore impossible for me to say "to what extent" these remittances would be made annually, because that must depend, as already observed, on the state of markets

I have already observed that the manufacture of silk is chiefly in the hands of the Company. Supposing them to cease to be interested in that branch of business, I am not prepared to say that individuals would immediately embark in it to the same extent. There would in that case probably be a diminution in the supply of this article, and also a falling off in quality, at all events for some time. Certain it is that no Europeans have hitherto engaged extensively in this business, though attempts have been made, and which, I presume, were not attended with success.

The rate of exchange will fluctuate more or less; but till there be a greatly improved demand for the produce of India, the exchange of bills is not likely to be more advantageous than bullion; say about 1*s.* 11*d.* per rupee. The exports from India must increase, or the exports from this country be diminished, to effect a material alteration in the rate of exchange; and, judging by appearances, I think there is greater probability of the exports from this country continuing to increase than those from India exceeding what they now are, unless circumstances shall arise to reduce the supply of cotton from the United States of America, or that other articles can be imported from India which cannot now be so with advantage. I think the East India Company might remit, in the manner I have suggested, in bills, with little or no risk of loss; but if any risk shall exist, it will be much less, with ordinary caution, than must attach to the importation of goods, as the advance to be made for bills of exchange should not exceed a certain proportion of the value of the goods assigned as security, say two-thirds. Bills drawn in India on England are usually at 12 months' date: and in the arrangement I have proposed, it will be necessary that the consignees of the goods have the power of selling them, though possessing no control over the proceeds till payment of the bills, for which the goods are collateral security.

It will be understood that the foregoing observations have reference only to the trade with India, and chiefly with that of Bengal. The Query I have now to notice refers to the trade with China as well as that of Bengal. While I resided at Calcutta I was engaged in the trade of that port with Canton, and since my return to this country I have continued to be so in a less extensive degree; but having never been in China, I am not prepared to afford information derived from local experience as to that country, and I would therefore wish to avoid making any remarks on the subject, did not one of the primary objects of your inquiry appear to be to ascertain the best mode of effecting the remittance of a large sum of money annually of the Indian revenue to this country. It will I think be evident, on giving consideration to its actual condition, that the trade from India does not afford or supply sufficient means; for 1st, the remittance of the proceeds of goods sent annually from England; 2d, the remittance of the private fortunes of individuals, having disbursements at home, or themselves returning to England; and 3d, the amount required at home by the East India Company. As India does not produce either gold or silver beyond a trifling amount, any system which would have the effect of draining that country of the precious metals, would prove highly disadvantageous to its interests. The only eligible mode therefore by which that part of the Indian revenue required for the purposes of the home government, that cannot be remitted direct, is by the course now pursued of making shipments of goods from India, applying the proceeds thereof to the purchase in China of the tea and other goods shipped to England; the value of the annual shipments from China being far greater than the cost of the goods imported into that country from England. Thus it is, that the trade with China from Britain and from India seem to be dependent on each other. I have already stated how far I think a change in the Company's trade with India may take place, without injury to the public interests as they now exist; and on this point I ought, perhaps, to express my belief, that it is only of late years that individuals would have supplied adequate funds for carrying on that trade, which to a great extent has hitherto been supported by the capital of the Company. As to any change in the system of conducting the trade with China, that is a subject on which I have already said I feel myself less qualified to give an opinion.

TO

II.
FINANCE (Trade).
Mr. Wood.

TO answer this question I must be informed of the return of the Honourable Company's trade.

30,00,000
20

2)6,00,00,000

116)3,00,00,000(2,58,62,000
2,32

680
580

1000
928

$$\frac{30,00,000}{1s.\ 10\tfrac{1}{2}d.} = 3,20,00,000$$

$$\frac{30,00,000}{2s.} = 3,00,00,000$$

If the Calcutta sicca currency were remitted at 2 *s.*, or 1 *s.* 10 ½ *d.*, the difference between the out-turn and 2 *s.* the current rupee would be as follows:

2 *s.* the current rupee, three millions equal - - -	2,58,62,000
2 *s.* the sicca rupee - - ditto - - - - -	3,00,00,000
	41,38,000

2 *s.* the current rupee, three millions equal - - -	2,58,62,000
1 *s.* 10 ½ *d.* the Calcutta sicca rupee, ditto - - -	3,20,00,000
	61,38,000

If the remittance were made at the rate of the intrinsic par of the silver currency of England, compared with the Calcutta sicca rupee, it would be at the exchange of 2 *s.* 2 ½ *d.* *Vide* page 63, of Mr. Wilson's Report; and at this rate.

Three millions would equal - - - - - - -	2,71,69,811
At the rate of 2 *s.* the current rupee, and 116 current rupees the 100 sicca - - - - - - - - -	2,58,62,000
	13,07,811

If it were required to remit money from England in aid of the finances, in the event of war, the sum saved in India by the services of the three Presidencies, for purposes of retirement, and the education of children in England, amounting to about one million, would be available, and might be secured by bills at a rate more advantageous than the importation of bullion; and if the natives of India enter more largely into the export trade of their country, it is probable that they would prefer realizing the out-turn of their speculations through the medium of the Government bills than trusting to a return of goods.

So long as there is a surplus in India to meet the demands of the Home Treasury, I am of opinion the surplus may be remitted in bullion, and that it will make no difference whether the surplus receipts are sent home or locked up in the Indian treasuries; and I do not apprehend that any inconvenience would be felt from a scarcity of currency to carry on the retail business of the country; the surplus in this case would be gradually withdrawn from the circulation, and would be replaced by hoarded treasure. Although I am of opinion that it will make no difference whether the treasure is remitted or locked up in the Indian treasuries, I am of opinion that it will make a great difference to the country whether the treasure be sent home, or laid out in India in the production of goods for the home market. Should there be no Indian surplus to remit to England, it will then be necessary to raise the deficit by loan; and in this event inconvenience may be experienced by suddenly withdrawing too large a portion of the currency from the circulation at the Presidency, where paper money so largely enters into the currency, and would require being converted into specie before it could be made available for a remittance. In this case it would be cheaper to raise the amount required by loan in England on the security of the Indian revenue, and remit the interest, which would become a charge on Indian territory.

Mr. Bracken.

I THINK that the discontinuance of trade by the executive authority would tend to enlarge rather than contract the existing channels of remittance; but it seems to me that the amount of remittance is susceptible of great reduction. I anticipate little or no difficulty in providing a great portion of military and other stores in India.

By the removal of all restrictions on the settlement of the civil and military officers retired from the service, some deduction in the amount of pensions payable in England might follow.

By discontinuing all bills for the interest on Government loans, not already guaranteed by the Company.

By substituting a more economical form of home government, which I conceive may be done

done without the slightest diminution of efficiency. The people of India may be said to pay at present for three governments.

Sources of supply for home wants would be found by the sale of government bills on India, by bills drawn in India, purchased from the resident mercantile community, or from American and other foreigners bringing letters of credit to Calcutta on houses in London; by bullion, if unfavourable rates of exchange were proposed. In all commercial bills there must be some risk, but there would not be greater there than elsewhere; and I understand in Europe government remittances are constantly effected through such channels. Bullion would always be a resource against any combination of the Calcutta merchants to obtain undue advantages in exchange, if such combinations were probable, which I do not think from the present number of persons engaged in the trade of the two countries, and which may be expected to increase.

I have not taken into consideration remittances *viâ* Canton, because I doubt the policy of the India government relying on the China trade to provide the means, directly or indirectly, of defraying any part of its territorial expenditure; but so long as the exports from England are less than its imports from China, there would always be a balance available for that purpose. With an equalization even of exports and imports between China and England, the returns for India opium might continue to afford a channel for remittance to London.

Mr. Crawford.

THE present rate of exchange, drawing on England at twelvemonth's date, is 1 *s.* 10 *d.*, at which I received a remittance a few days ago. Drawing on India, I am told that the present exchange is 1 *s.* 8 *d.* to 1 *s.* 8 ½ *d.* Allowing five per cent. for the twelvemonth's interest, the difference would scarcely be more than one halfpenny, which may be considered to the drawer in England as the price or value of his security in receiving money in hand instead of bills. If the Company, therefore, could draw on India for the whole of the funds required for territorial purposes, there would be entire security and no loss in the operation. The estimated amount, however, namely, 2,685,459 *l.*, is at present far too great to make it practicable to draw on India for the whole, without greatly depreciating the rate of exchange. The most important consideration, therefore, is, how the charges payable in England may be reduced. These charges, according to the estimate submitted to Parliament, are the following:

Rep. 1831, p. 559.

Interest on part of the Territorial debt - - - - -	£. 875,000
Expense of St. Helena - - - - - - -	90,054
Political charges incurred in England - - - - -	1,720,405
TOTAL - - - £.	2,685,459

The first item may as well be paid in India as in England, if, as I believe is the case, there be nothing contrary to the obligations of public faith in doing so. The second item, considering the object, is so enormous, that it is difficult to believe that it might not be very greatly reduced. The neighbouring island of Ascension, not so easily defended as St. Helena, is maintained by His Majesty's Government for fewer hundreds than St. Helena costs thousands of pounds. Of the third item, the heaviest, no particulars that I am aware of are given in detail in any document laid before Parliament; but in the Appendix to the Report of 1831, page 178, there is an abstract giving the actual charges for 1828–29, and the probable ones for 1834–35, being 1,720,405 *l.* The first particular here is "political stores," estimated for the last-named year at 350,000 *l.* The Company has given up its export trade as unprofitable, and it is therefore very unlikely that they can send out stores more cheaply than merchandize. The whole, or very nearly the whole of the civil, military and naval stores might be purchased more cheaply in the market of India than it is possible for the Company to send them out; and such as could not be so purchased, might easily be obtained on contract, payable on delivery. To show that this is practicable, it is only necessary to refer to some of the particulars of these stores, as they are detailed in the account of exports from 1828. For apothecaries' wares, apparel, wrought copper, cordage, glass and earthenware, hardware and cutlery, bar and cast iron, leather and sadlery, machinery and mill work, stationery, musical instruments, &c. alone, the declared value is about 270,000 *l.* All these are mere articles of merchandize, and there appears to be no earthly advantage in the Company sending them out on their own account. Connected with the political stores is the political freight, amounting, exclusive of 60,000 *l.* per annum for the passage of troops outwards, which might also be paid in India, to 95,000 *l.*, being 27 per cent. on their prime cost. These two sums being saved, would reduce the sums to be drawn for on India by from 400,000 *l.* to half a million per annum; or including payment for "the passage of troops," by a sum exceeding this last. The large sum of 475,405 *l.* is the estimate for the "pay to officers on furlough and retirement, and for off-reckonings." Of this amount, the off-reckonings at least might be paid in India, where the clothing of the troops ought to be made up. Indeed, some part of them is, I believe, already so paid. Eventually, and as early as can be done consistently with good faith to vested interests, the whole amount might be so paid. For political charges general, absentee allowance to civil servants and expenses of Tanjore commission, &c., the charges on the treasury of England amount to 400,000 *l.* Of the "political charges general," amounting to 350,000 *l.*, there is no specification whatever in any of the accounts, but I presume they allude exclusively to the offices, establishments and contingent expenses of the home administration. This immense sum, which greatly exceeds the expenditure of any corresponding department under the administration of the Crown, and which appears to arise to a considerable extent from much supererogatory labour, will no doubt be diminished on a revision of the system, and reduce the necessity of drawing largely on India.

After reducing the charges to be disbursed from the Home treasury to the lowest practicable standard, the obvious course appears to be to draw bills on the Indian treasury to the utmost limit that may be practicable, without depreciating the rate of exchange, and to remit the balance in bills or bullion from India, as may be found most advantageous. The suggestions which I have thrown out would seem to show that the disbursements from the Home treasury might be reduced in time to about one-third of their present amount, or at least to a sum not exceeding one million per annum, instead of 2,685,459 *l.*

Mr. Larpent.

THERE is no more necessity for the India Company to trade itself for the purpose of buying warlike stores than there is for the Government of Great Britain to do so to buy Russian hemp or Indian saltpetre; contracts with individuals might effect the object.

Payments of pensions, interest of debt, might be placed in England, as in all civilized countries such like operations are performed, by commerce. During the war, subsidies and monies for military purposes were placed all over the Continent through the means of individual agency, and ultimately of commerce.

The jealousy of the Legislature to preserve the monopoly of the home money-market to its own government for borrowing, has hitherto prevented the Indian government from contracting for loans in this country; but it cannot now be maintained that such a protection is necessary, when every State in Europe and America borrows in England. Under a different system the India Company might manage their loans so as to reduce their interest to what their high credit would justify. It is certainly desirable to have a portion of the Indian debt held by the natives*; but it is equally expedient to encourage investment of capital in the Indian loans for persons returning to Europe; and which cannot now be done with any satisfaction, as there is no registry in England, and no means of transferring or selling in the home market upon fair terms.

Such a change might lead to a larger sum than heretofore being paid annually in England for *interest* on loans, but it would encourage capitalists to leave their savings in India, rather than remit them to England; and thus the *absolute* amount of remittance annually would be diminished†.

The Company also might safely advance on shipments of private merchants, either from India or China, and no commercial establishment would be required. The goods would be secured in the docks; and to the merchants ultimately interested in the out-turn of the goods the sale of them might safely be left.

India sends opium, say   per annum, to China, and raw cotton, and receives back so little, comparatively, that the balance is paid in dollars, of which not less than 1,500,000 *l.* are annually sent up to Bengal. But China takes little from Great Britain; and Great Britain requires three millions' worth of tea from China. Thus, by a skilful combination, the tea purchased by the produce of India may be brought into the remittance trade of India, the absurdity of exporting to China to a loss abandoned, and the evils above stated very greatly mitigated.

Papers, 4 June 1829, No. 285, p. 44.

Cotton:	*Dollars.*	
1825-26 - - -	4,275,826	
1826-27 - - -	5,153,561	
1827-28 - - -	3,480,083	
	3)12,909,470	
	4,303,156	*Dollars.*
Average a' 4½	860,000	£. *sterling.*

Opium:	*Dollars.*	
1825-26 - - -	9,782,500	
1826-27 - - -	9,269,826	
1827-28 - - -	11,243,496	
	3)30,295,822	
	10,100,000	
Average, 3 years, a' 4½	2,050,000	£ *sterling.*

Say, Cotton - - -	£. 860,000
Opium - - -	2,050,000
£. *sterling*	2,910,000

Paid by bills drawn by Company's supra-cargoes, 42 lacs, say - - -	£.450,000

Treasure Remitted, 1827-28:

	Rupees.	
Bengal imported from China	64,18,027	
Bombay - - -	99,17,753	
	1,63,35,780	
	say 1/10	£ 1,500,000
		£. 1,950,000

RESULT

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* *See* in Parl. Papers estimated amount.

† As to the rate at which remittances might be made, that can never vary much from the rupee value in sterling, less charges, except when the remitter trades, and takes his chance of the result.

The bullion remittance gives about 1/11 per rupee.

RESULT of Shipment of Old and New Rupees.

Sicca Rupees per Sir E. Paget.

New Rupees:					
5,000 -	*lbs.* 165	8	-	being at the rate of 7 dwt. 23 grs. each: no loss in weight.
	1	5	18	less worse than the standard-2 dwt. per lb.
	164	2	2	

Sold to the Bank at 60 ½*d.* per oz.

	£. s. d.	£. s. d.
Lbs. 164. 2. 2. = Oz. 1,970. 2. 2. as above, say - - - - -		496 12 7
Charges:		
Melting, 20*s.* per 100 lbs. - - - - - - -	1 13 -	
Assay, 2*s.* 6*d.* per bar of 6 or 700 oz., the above melted into 3 bars at 2*s.* 6*d.* - -	- 7 -	
Cartage and portage, Bank porters, &c. - - -	- 9 6	
Commission 1 per cent. } 1 ⅛ per cent. - - - - Brokerage ⅛ — }	5 11 6	
		8 1 -
	£.	488 11 7

Freight - - -	½ per cent.	Charges in Calcutta as per Invoice.
Insurance - - -	4⅛ —	
Shipping and Commission	1 —	
Brokerage - - -	½	
	6 ⅛ per cent.	

	S. Rs.	*£. s. d.*		*S. R.*	*s. d.*
If	5,316 =	488 11 7 -	-	1 =	1 10
	Add, prompt payment		-	- -	- ½
					1 10 ½ per bill at 6 months sight.

5,000 Sicca Rupees, Old:

Weighing - - - - - -	*lbs.* 154	9	10	
Add, 12 ½ dwt. per lb. better than standard -	8	8	12	
	163	6	2	= *oz.* 1,962 2 -

Thus,
The quality of the Old compensates nearly for the loss of weight.

New, produce - - - - - - -	*oz.*	1,970 2 -
Old, — - - - - - - - -		1,962 2 -
Difference - -		8 - -

		£. s. d.
Say, about ½ per cent. in favour of the New. Oz. 1,962. 2. at 60 ½ - - - - - - - - - -		494 12 3
Less, London Charges, as above - - - - - - - - -		8 - 6
	£.	486 11 9

Charges in India per Invoice 6 ⅛ per cent.

	Old.	*£. s. d.*		*Sa. R.*	*s. d.*
If	5,316, produce	486 11 9 -	-	1 will give	1 9¾
	Add 2 ½ per cent. for prompt payment on 1/10				- - ½
					1, 10 ¼

Mr. Mackenzie.

THE only question of importance is, how far the territorial stores have been advantageously supplied, and on this head I should have little doubt of the expediency of having recourse to the market of England rather than trust to that of India, if the business be well managed; if the necessary means be taken to confine the supply to the necessary demand; if no improper favour be shown in the contracts; if the checks be sufficient to prevent abuse, and be applied by persons possessing the requisite knowledge without unnecessary vexation or delay; and if the attention of the local government be kept sufficiently awake to the resources of the local market. There is however great danger, lest indents for stores on Europe should be passed by the controlling authorities much more carelessly than an equal demand requiring the immediate issue of money; and I fear there has been a want of care on this point productive of considerable waste. So also in supplying a distant government, the revenues of which are to bear the burthen, it is likely that there will be a less powerful sense of responsibility and less attention to the cheapness and good quality of the articles furnished, than would influence officers immediately superintending the provision of their own departments; and just in proportion as circumstances may exclude the motives of personal interest and reputation in favour of the public interests, it may be expected that cumbrous, inefficient, and expensive forms, (for every delay, uncertainty or vexation, must be paid for,) will be had recourse to. Nor is it favourable to economy on the part of the local government, that they know or believe the increase of their indents to be regarded at home without any very serious criticism. Bullion remittances to India are not likely again to become the subject of consideration, at least for a considerable period; and it would be of little use to inquire, whether, when made, the arrangement was altogether judicious.

The supply of the Indian treasury by the issue of interest bills has not, I think, been very happily arranged. Judging by the light of actual experience, one cannot well deny that the condition attached to the loans was improvidently made, and the rate of the bills issued on payment of the interest of the five per cent. loans should have been sooner reduced, though I should still have thought it proper to give the public creditors resident in England the benefit of a public agency in effecting the remittance of their property at a bullion rate.

The objections on general principles to a government trade are so strong, that I should have been for discontinuing the consignments of merchandize, even though the transaction had been more profitable than it appears to have been. There has been, I conceive, an unreasonable dislike to the remittance of bullion, as if it must not follow the course of trade, and as if there were any other way of bringing round exchanges in the absence of other means affecting prices in India and demand in England. And the plan of purchasing bills in England, or selling bills in India, cannot be said to have had a sufficient trial. My notion in short, is, that the remittance to England should be made wholly in bills or bullion, the Company absolutely giving up their Indian trade: that the sale or purchase of bills to the amount required by the Home treasury, should become an established part of their financial arrangements, with no other limit than that suggested by the out-turn of bullion; that the local government should have a discretion in taking bills without security, or with any good security which the parties might prefer, in giving up their bills of lading, and that when bills of lading are required, all restrictions as to the docks and warehouses to be used should cease. Remittance to China from England and India, may, I conceive, be made wholly, as they have hitherto been chiefly made, through the means of merchandize, either the Company's, or that of individuals; the proceeds of private consignments being drawn into the Canton treasury by the sale of bills. At least the impression upon my mind is, that in the cases within my recollection, in which a bullion remittance has been required by the Select Committee of Supercargoes, the circumstance may be traced to some want of foresight or defective management, if I may use those terms without implying blame. How far the Company should consign goods to China, is a question on which I cannot venture an opinion without more information, and much more time to use it than I possess. Its solution must of course be greatly affected by any change that may take place in the trade between England and China; but supposing that to remain on its present footing, it may be worth considering, whether part at least of the freight now taken up for voyages to China *viâ* Bombay, Madras or Bengal, might not be advantageously obtained by hiring in China private ships that proceed thither from India with little chance of a full return cargo, and whether funds now provided by the Company's consignment of cotton and sandal-wood might not be better raised by bills.

I have little or no doubt that it would be beneficial to the government of India to cease from commerce; and to leave to individual merchants the silk and indigo which the Company now import into England, trusting to bills and bullion for an equivalent remittance. A little time would doubtless be required for the advantageous disposal of their silk concerns, and for the transfer of private capital to supply the place of the Company's advances; but I should not anticipate any serious difficulty on this head, though probably there must be some sacrifice of the nominal value of the Government commercial stock; and I can see no sufficient reason for thinking that the Indian government, when clear of commercial dealings, is, more than any other government, likely to experience embarrassment in remitting the funds required by it in any quarter of the world; the terms of the remittance by bills must depend on the course of trade; it ought never to fall below what a consignment of bullion will yield; and it cannot, I conceive, permanently continue so low. I think it likely that the silk trade would thrive better if the Company had nothing to do with it;

and if so the means of remittance would be proportionably extended. The Government purchases of indigo, though being confined to Calcutta, they are less objectionable, must, I apprehend, operate in some degree to disorder commercial speculation, and, in the long run, to injure trade and diminish the means of remittance; but the hope of any considerable improvement in remittance from India must rest mainly upon the introduction of new, or the improvement or cheapening of the old, articles of export. Whatever may be the result of agricultural and commercial speculations, such as I now advert to, and howsoever the amount of the tribute payable by India to England may be affected by the arrangements of Government, or by those of individuals, it does not occur to me that the state of the question how funds shall be provided for by the home treasury will be much changed; the chief difficulty it appears to me, refers not to the mode, but to the amount, or rather, I should say, to the sufficiency, of the Indian revenues to meet the charges of that country.

If India has really a surplus after paying all its expenses at home and abroad, including of course any loss by remittance which the state of trade may occasion, I should not be afraid of any embarrassment in bringing home the requisite funds; and I should certainly not reckon upon the commercial profit of an Indian investment as a means of supplying any deficiency.

If the question refer to the China trade also, it is much more important; because, I apprehend, that from such a source, a large supply has been drawn in aid of the Indian revenue; and the exclusive privileges to the Company in respect to tea, take that article out of the scope of the reasoning applicable to general commerce. By the operations of such privileges, it is clear that a considerable deficit may, in future, as in times past, be covered; and other things being assumed as equal, no one can well deny the advantage of having such a resource. But here again we come to the real cause of difficulty, the want of funds, or the apprehension of such a want; and if satisfied that India would have abundant means without support from the China monopoly, we might, I conceive, rest this question of remittance upon the effect, good or bad, which the proposed change is likely to have upon the commerce of the country. If freedom in trade with China shall be beneficial in that respect, I can scarcely imagine that, as far as concerns the mere transfer, and not supply of funds, the discontinuance of the monopoly can injuriously affect the territorial interests of the Government of India. I presume, that in estimating the home demand at three millions, the amount of interest bills has been taken according to the average of past years; but under this head there will be a considerable reduction, also probably some reduction in the supply of stores; and it does not appear to me that much stress can justly be laid on the extraordinary purposes referred to in the last part of the question. It is no doubt true that the payment of the remittable loan may be much facilitated by the command of money in England; but I do not see why, if the measure be clearly an advantageous one for the nation, (and if not advantageous it should not be adopted,) the necessary funds may not be temporarily raised, without the intervention of the Company. In 1812, under circumstances of the greatest possible pressure upon the national finances, the Parliament sanctioned a loan for a similar purpose; and as the nature of the public debt of India becomes better understood, I can scarcely anticipate any serious difficulty on raising, upon the security of its revenues, a much larger sum than any which the Commercial Treasury is likely to be able to afford. If, indeed, the whole matter of Indian finance shall not be dealt with as a national concern, with all the advantages of the national guarantee, and of that wholesome jealousy of expense which is likely hereafter to prevent the accumulation of debt, and to prove the best security for the discharge of what has been incurred—nay, on the score of economy, I cannot help thinking, that the less the Indian governments are allowed, excepting on special cases, and with special sanction, to rest upon aid from England, the better is the chance of solvency abroad—there must always be a danger of their thinking too lightly of that part of their charge which is incurred here, unless compelled on the instant to provide an equivalent from their own treasuries, just as the subordinate governments of India who had unlimited credit upon Bengal, appear to have thought too little of the cost of measures from the financial effects of which they were relieved. And I should therefore be disposed, even at the risk of some immediate loss, to meet all demands on England, such as the question under reply refers to, by a positive assignment on the General Treasury at Calcutta, placed in the hands of individuals or corporations, who had nothing to do with the Government but to make the most of their demand upon it.

I have only now to state generally, that, in order to get bills on the most favourable terms in any condition of trade, every reasonable facility should be given to the merchants selling them; and the purchase of them should be rendered, as far as possible, a fixed part of the financial arrangements of Government, with the restriction merely that a bullion remittance shall be preferred when more profitable. Nothing probably could tend to facilitate bullion remittances so much as having one currency, which, however, seems to imply that the currency of England shall be silver, not gold—a point too important to be discussed here.

To render bullion remittances unnecessary, every effort should be made to promote the export trade of India.

Mr. Lloyd.

UNDER the circumstances herein contemplated, the Government can only be regularly supplied by the usual channels through which a remittance is conveyed from one country to another; that is, either by consignments of bullion, or by bills drawn upon, or remitted from, India, or by these means combined. The most secure, and, at the present time, the most productive, is remittance by bullion; this, however, cannot be constantly depended upon to the extent required, inasmuch as the abstraction of the precious metals, adequately to meet the demand of this country, cannot fail to produce great inconvenience in India generally, and more especially with reference to the collection of the revenues. To secure the Government from loss by a bill-of-exchange remittance, the most effectual mode would be to draw bills upon the Indian governments, and dispose of them in this country; or should money be advanced to individuals in India, for their bills on England, the hazard of dishonoured bills will be avoided by the mode adopted by the Company of advancing two-thirds of the value of merchandize to be consigned to them, as collateral security for the bills; but this course would involve the question of trading, or the necessity of employing agents, and would be inconsistant with the contemplated course of Indian government assumed in this Query, and probably, by encumbering the usual mode of bill transactions, might operate unfavourably on the rate of exchange. With respect to the probable loss, it must be entirely a matter of conjecture; circumstances affecting the state of trade, as well as the political relations of India, will materially affect the question. A bullion remittance may realize in England 1*s.* 11*d.* per sicca rupee, and the loss to India on a comparison with the Board's rates would be sicca rupees 54,42,279. India being required to send rupees 3,13,04,348, instead of 2,58,62,069, to pay 3,000,000 *l.*; assuming the out-turn of bullion, at the intrinsic par of 2*s.* 0.566*d.* there would be a loss of sicca rupees 19,95,547.

Silver at 5*s.* 2*d.* 2*s.* 0.566*d.*

As to the question of loss, by obtaining the necessary supply by bills of exchange, whether drawn upon, or remitted from, India; without insisting particularly upon the consideration of the certain and extended annual demand for bills, and the tendency of such demand to lower the exchange, as it has been assumed that this effect would be counteracted by the discontinuance of trade by the executive authority in India; it is, I apprehend, undeniable, that no individual will take up money for the purpose of trading, without prospect of gain by the adventure: the rate of exchange will thus be mainly regulated by the value of the merchandize at the place to which it is consigned. Looking at the produce per rupee, by consignments of merchandize from India, I do not think that the present rate of exchange at Calcutta, say 1*s.* 11 *d.* per sicca rupee, can be maintained for bills, under the circumstances of a demand for remittance to the extent of 3,000,000 *l.* per annum, unless there be a fall in the cost price of merchandize in India, or an augmented sale price in Europe; but taking it at that rate, the loss, as compared with the Board's rates, would be sicca rupees 54,42,279; and as compared with the intrinsic par, the loss would be sicca rupees 19,95,547; were bills sold in England, the exchange would be still less, probably 1 *s.* 8 *d.* per sicca rupee, and the loss, as compared with the Board's rates, would be sicca rupees 1,01,37,931, and with the intrinsic par, sicca rupees 66,91,199.

probably not 1*s.* 9*d.* per sicca rupee.

Bullion remittances are now adopted by private merchants to a great extent.

In the event of extraordinary circumstances, such as the occurrence of war, the Indian governments would necessarily be straitened in their resources; the regular course of the remittance would, as it appears to me, infallibly be interrupted by the exigency of the moment; many occasions, since 1814, of partial suspension of investment, or of extraordinary remittances from England, have occurred when the Commerce was largely in advance to the Territory. With all the advantages hitherto possessed by the East India Company, of remittance both by India and China investment, a large debt from Territory still remains. As to the occasions of liquidations of India debt, the present constitution of that debt cannot be expected to lead to the same consequences as have formerly occurred; before 1814, increase of the Company's bond debt, and the assistance of Parliament, were required to discharge bills drawn in liquidation of debt; and so late as 1824, upwards of 3,000,000 *l.* in one year was drawn upon the Court for the same purposes, and although directions were given to the Bengal government to remit bullion to the extent of one crore of rupees per annum for two years, to provide for these extraordinary drafts, one crore only was remitted on that occasion, the exigencies of the Indian government preventing a full compliance with the Court's orders.

The total amount of Territorial payments made in that year by the Commercial branch was £.5,291,586.

From these considerations the consequence appears inevitable, that even in the event of a regular system of remittance being established, the same measures would not be sufficient to furnish additional funds for extraordinary purposes, and that the reimbursement by India, of the sums required by such augmented territorial expenses at home, must of necessity be temporarily suspended.

Hull Committee.

WE cannot entertain any doubt of the practicability of remittances being made from India to this country, with perfect security to the Company, through the medium of private agency or otherwise; and that the system, which has been very disadvantageous to the Company, of forwarding their remittances in produce, is quite unnecessary. The same modes of making remittances to India, as well as between the principal places of commerce in India and Asia, as are practised by private merchants with the greatest facility, security and regularity, in bullion, in bills, or respondentia bonds, may be pursued by the Company when they cease to be traders.

IF the East India Company's trade should be wholly discontinued, and the Court of Directors be empowered, as at present, to administer the political affairs of India, I cannot conceive there will be either risk of disappointment, or difficulty in providing for the remittance from India of such funds as may be required to make territorial payments in England. We have only to reflect on the ordinary operations of trade with all other countries, and the principles of exchange, to be assured of this fact. The Court of Directors assert that their trade in goods is necessary to ensure the requisite remittance of funds. This of course supposes the goods to be in demand in the home market; whence it is clear, that on the Company's trade ceasing, these very goods would be conveyed to England by private merchants; as the bills of exchange between one country and another are always proportioned to the exports and imports thereof, so in this case there would be an additional quantity of private bills in the market, which the governments abroad might buy up. The goods thus drawn against being consigned to the Company, with bills of lading and policies of insurance, the most ample security would thus be given for payment of the said drafts. Another source of supply would be by the Directors opening their treasury in London for bills on their several governments abroad; and a third source, by their being reimbursed in England for the large advances they have constantly to make in India on account of His Majesty's service. From these combined sources, there cannot be a doubt that the means of remittance would never be wanting to meet all the Territorial payments required to be made in England. Of these payments it may be further observed, that the amount will be greatly diminished by causing all payments, on account of either principal or interest of Indian debt, to be in future made in India; whilst, on the termination of the Company's trade, particularly the China monopoly, it may be confidently predicted that the channels of remittance to England would be so greatly enlarged, as to render disappointment to the Company, under any circumstances, almost, if not quite, impossible.

It has been set forth as an argument for the continuance of the Company's trade in goods, to make sure of remittance, that if their trade were to cease, a combination of merchants abroad might be raised to force their bills on the government at a disadvantageous rate of exchange. This appears to me to be the vainest of imaginary fears. The competition among applicants for money on good bills, particularly if the China monopoly were abolished, would be so great as to render it inconceivable that any such combination would ever be attempted, or if it were, government might at once counteract it by a large export of bullion, the mere dread of which, if only threatened, would speedily dissolve any illegal conspiracy of this nature.

The remittance here suggested by private bills, so far from injury, would be a decided advantage to the Company; for no course of events, not even a conspiracy of bill-holders, were it practicable, could possibly reduce the exchange so low as that which has of late years resulted from the Company's consignments of indigo and silk.

But to dissipate the phantom of a conspiracy or combination of merchants to defraud the Company of a fair, that is, the real market rate of remittance to England, let us for a moment reflect on the nature of the export trade of India, and the exchanges dependent thereon. If any such combination could possibly exist, it must be by the supposition, among the principal mercantile houses at the different Presidencies, the object of whose combination would be to lower the exchange, that is, to compel the Company to take their bills on England, say, for the sake of illustration, at 1 *s.* 9*d.* per sicca rupee, when the course of trade would yield a profit to the merchant at 1 *s.* 11 *d.* or 1 *s.* 11 ½ *d.* But there are hundreds of others, besides the Company, who annually require a remittance of funds to England, and who would not be satisfied with 1 *s.* 9 *d.* for their rupee. If then the trade between India and England would admit of a remittance at 1 *s.* 11 *d.* per rupee, hundreds and thousands would at once rush into the trade, ready to take up money for unexceptionable bills at this rate, and thus leave the conspirators to the disgrace and loss of utter discomfiture. Before, therefore, any such combination as above apprehended could take effect, impossibilities must be overcome; there must be a union of irreconcileable interests to accomplish it; a union of parties dispersed all over India, separated by thousands of miles from each other, and as much divided in respect to their several views and pursuits, but who must all be brought to concur, and many by a sacrifice of their own concerns, before the conspiracy could be effected, or before it would be possible to reduce the current rate of exchange below its natural level.

Although 1 *s.* 9 *d.* per sicca rupee is assumed as a suppositive rate of exchange in the preceding paragraph, it must be recollected, that, whenever the current rate falls below that point at which it would be profitable to remit in bullion, bullion will then be exported. If the average rate of private remittance is therefore 1 *s.* 11 *d.* per sicca rupee, the exchange will for the most part vibrate a little below or a little above this standard; but if it should perchance fall much below this standard, the governments of India having, by the supposition, in their treasury, in gold mohurs and silver rupees, the amounts which they desire to remit to England, have only to embark the said mohurs and rupees, which, after paying freight and insurance, would yield a remittance of about 1 *s.* 11 *d.* per rupee, and the Company is thus effectually secured against disappointment. It is not, however, recommended that the governments abroad should have recourse to this alternative, except in cases of necessity; unexceptionable bills, on the contrary, should always be preferred, inasmuch as a large annual export of specie from India would, as was fatally experienced in the days of Mr. Verelst and Mr. Hastings, very materially disturb the internal concerns of the country. The amount of the Company's annual remittances to England should also, as above suggested, be confined within as narrow limits as circumstances will admit of, because their remittances, being of the nature of a tribute, would have the same effect as an extraordinary import of commodities into India; in other words, it will occasion an extra demand for bills on London, over and above the *natural* state of debts and credits between the two countries, and by this increase of demand for bills tend to lower the exchange as against India. But this would be a far less injury than is now experienced from the Company trading in goods to "effect large remittances to England, without primary regard to profit."

In reply to the latter part of the Question, I would observe, that if 1*s.* 11*d.* per sicca rupee be the average rate of private remittances, it is a proof that the profits of the trade, combined with the real value of the currencies of the two countries, will not admit of the dealers in bills or consignors of goods granting a higher rate. This, therefore, may be taken as the standard about which remittances, whether on account of the Company or individuals, may or can in future be effected. My own opinion, as above stated, is, that it is a more advantageous rate than the Company could otherwise realize; for if private merchants, with all the economy and vigilance usually practised in the management of their concerns, can only remit at this rate, it is altogether incredible that the Company, whatever statements or estimates may be produced to the contrary, can remit in goods on better terms.

But if the Company, as supposed in the question, should altogether cease to carry on trade, it would then become the wisest policy of the governments abroad, in the exclusive exercise of their sovereignty, to take up bills when required, at that rate of exchange which the course of trade had established as being best suited to the interests of all concerned, consequently to give every possible facility to the interchange of commodities between the two countries, and to avoid or discountenance those unnatural exports of specie which have of late years been made to England, partly to supply the Company's wants, and partly occasioned by the difficulties in which, as explained in the answer to the 4th query, private merchants are now placed to make saving remittances in goods.

QUERY 9.—WHAT are the present Arrangements with Foreign States in regard to Trade with India, and can any Improvements be suggested in those relations?

Mr. Larpent.

ANSWER.—THE trade of foreign nations with British India is permitted under the 37 Geo. 3, c. 117, under certain rules to be framed by the East India Company, as provided by that and by subsequent Acts.

The latest Regulation of the Company for foreign trade is No. 2 of 1830, 26 January, which rescinds the Regulation No. 7 of 1818, and prescribes the mode by which the trade is in future to be carried on, removing the distinction previously existing between foreign European States having settlements in the East Indies and those that have none; placing all on the same footing, and opening British India equally to the ships of all, whether coming direct from their own countries, or from a port in the East Indies; also extending the same advantages to the empire of Brazil. The relations with the United States of America are left to be regulated by the Convention between them and Great Britain, dated 3d July 1815.

The duties are levied in Bengal under Regulation No. 15 of 1825, and the only distinction that exists is between imports and exports on a Foreign and British bottom.

RATES of DUTY chargeable on GOODS imported by Sea into *Calcutta*, or any Port or Place belonging to the Presidency of *Fort William.*

ENUMERATION OF GOODS.	Imported on a British Bottom.	Imported on a Foreign Bottom.
1st. Goods, the Produce or Manufacture of the United Kingdom:		
1. Bullion and coin - - - - - - - -	free - -	free.
2. Horses - - - - - - - - -	free - -	free.
3. Marine stores - - - - - - - -	free - -	2½ per cent.
4. Metals, wrought and unwrought - - - -	free - -	2½ per cent.
✓ 5. Opium - - - - - - - - -	24 rs. seer. of 80 sa. wt.	48 rs. seer of 80 sa. wt.
6. Precious stones and pearls - - - - -	free - -	free.
7. Salt - - - - - - - - - -	3 rs. a md. of 82 sa. wt. per sr.	6 rs. a md. of 82 sa. wt. per sr.
8. Spirituous liquors - - - - - - -	10 per cent. -	20 per cent.
✓ 9. Tobacco - - - - - - - - -	4 an. a md. of 80 sa. wt. per sr.	8 an. a md. of 80 sa. wt. per seer.
10. Wines - - - - - - - - - -	10 per cent. -	20 per cent.
11. Woollens - - - - - - - - -	free - -	2½ per cent.
Articles not included in the above 11 items.	2½ per cent. -	5 per cent.

ENUMERATION OF GOODS.	Imported on a British Bottom.	Imported on a Foreign Bottom.
2d. Goods, the Produce of Foreign Europe, or of the United States of America:		
1. Arrack, at a fixed valuation of 30*l.* per cask of 126 gallons.	10 per cent. -	20 per cent.
2. Bullion and coin - - - - - - - -	free - -	free.
3. Horses - - - - - - - - - -	free - -	free.
4. Opium - - - - - - - - - -	24 rs. a seer of 80 sa. wt. per seer.	48 rs. a seer of 80 sa. wt.
5. Precious stones and pearls - - - - -	free - -	free.
6. Salt - - - - - - - - - - -	3 rs. a maund of 82 sa. wt. per seer.	6 rs. a maund of 82 sa. wt. per seer.
7. Spirits - - - - - - - - - -	10 per cent. -	20 per cent.
8. Tobacco - - - - - - - - - -	4 an. a maund of 80 sa. wt. per seer.	8 an. a maund of 80 sa. wt. per seer.
9. Wines - - - - - - - - - -	10 per cent. -	20 per cent.
Articles not included in the above nine items -	5 ditto -	10 ditto.
3d. Goods, the Produce or Manufacture of Places other than the United Kingdom, Foreign Europe, or the United States of America:		
1. Allspice - - - - - - - - - -	10 per cent. -	20 per cent.
2. Aloe wood - - - - - - - - - -	7 ½ ditto -	15 ditto.
3. Altah - - - - - - - - - - -	7 ½ ditto -	15 ditto.
4. Alum - - - - - - - - - - -	10 ditto -	20 ditto.
5. Ambergris - - - - - - - - - -	7 ½ ditto -	15 ditto.
6. Arrack, Batavia - - - - - - - -	55 sa. rs. per leaguer.	110 sa. rs. per leaguer.
7. Arrack, from foreign territories in Asia - - -	30 sa. rs. per leaguer.	60 sa. rs. per leaguer.
8. Arsenic, white, red or yellow - - - -	10 per cent. -	20 per cent.
9. Assafœtida - - - - - - - - -	10 ditto -	20 ditto.
10. Awl root, or morinda - - - - - - -	7 ½ ditto -	15 ditto.
11. Beads, malas or rosaries - - - - - -	7 ½ ditto -	15 ditto.
12. Beetle nut (customs) - - - - - -	7 ½ ditto -	15 ditto.
Ditto (town duty) - - - - - - -	5 ditto -	10 ditto.
13. Benjamin, or loban - - - - - - -	7 ½ ditto -	15 ditto.
14. Brandy, from foreign territories in Asia - - -	30 ditto -	60 ditto.
15. Brass, wrought and unwrought - - - - -	10 ditto -	20 ditto.
16. Brimstone - - - - - - - - -	10 ditto -	20 ditto.
17. Brocades and embroidered goods - - - -	7 ½ ditto -	15 ditto.
18. Buhera, or myrobolan - - - - - -	10 ditto -	20 ditto.
19. Buckum, or sappan wood - - - - - -	7 ½ ditto -	15 ditto.
20. Bullion and coin - - - - - - - -	free - -	free.
21. Calizeerah, or nigellah - - - - - -	7 ½ per cent. -	15 per cent.
22. Camphire - - - - - - - - - -	10 ditto -	20 ditto.
23. Canvas, excepting canvas made of sunn or hemp, or other material the growth or manufacture of places subject to the government of the East India Company, which is exempted from charge of duty on importation by sea.	5 ditto -	10 ditto.
24. Cardamums - - - - - - - - -	7 ½ ditto -	15 ditto.
25. Carriages and conveyances - - - - -	7 ½ ditto -	15 ditto.
26. Cassia - - - - - - - - - -	10 ditto -	20 ditto.
27. Chanks - - - - - - - - - -	7 ½ ditto -	15 ditto.
28. Cherayta - - - - - - - - - -	10 ditto -	20 ditto.
29. China goods, or goods from China, not otherwise enumerated in this Table.	7 ½ ditto -	15 ditto.
30. Cloves - - - - - - - - - -	10 ditto -	20 ditto.
31. Cochineal, or crimdanah - - - - - -	7 ½ ditto -	15 ditto.
32. Coffee - - - - - - - - - -	7 ½ ditto -	15 ditto.
33. Coir, the produce of places not subject to the government of the East India Company in India.	5 ditto -	10 ditto.
34. Coin and bullion - - - - - - - -	free - -	free.
35. Columbo root - - - - - - - - -	10 per cent. -	20 per cent.
36. Coosum fool, or safflower - - - - -	7 ½ ditto -	15 ditto.
37. Copal, or kahroba - - - - - - -	10 ditto -	20 ditto.
38. Copper, wrought and unwrought - - - -	10 ditto -	20 ditto.
39. Coral - - - - - - - - - -	10 ditto -	20 ditto.

(continued)

Appendix, No. 4.

Trade with India: Answers to Queries.

	ENUMERATION OF GOODS.	Imported on a British Bottom.	Imported on a Foreign Bottom.
40.	Cordage, excepting cordage made of sunn, hemp or other material, the produce of places subject to the government of the East India Company, which shall be exempt from the charge of duty on importation by sea.	5 per cent.	10 per cent.
41.	Crimdanah, or cochineal	7½ ditto	15 ditto.
42.	Dhye flower	7½ ditto	15 ditto.
43.	Elephant's teeth	7½ ditto	15 ditto.
44.	Embroidered goods and brocades	7½ ditto	15 ditto.
45.	Frankincense, or gundiberoza	7½ ditto	15 ditto.
46.	Galbanum	10 ditto	20 ditto.
47.	Galingall	7½ ditto	15 ditto.
48.	Ghee (customs)	5 ditto	10 ditto.
	Ditto (town duty)	10 ditto	20 ditto.
49.	Gin, from foreign territories in Asia	30 ditto	60 ditto.
50.	Goopee muttee, or yellow ochre	10 ditto	20 ditto.
51.	Goomootoo, sunn and hemp	free	free.
52.	Gum arabic	10 per cent.	20 per cent.
53.	Gundiberoza, or frankincense	7½ ditto	15 ditto.
54.	Hemp, sunn or goomootoo	free	free.
55.	Hurrah, or myrobolan	10 per cent.	20 per cent.
56.	Horses	free	free.
57.	Hursinghar flower	7½ per cent.	15 per cent.
58.	Hurtaul, or orpiment, or yellow arsenic	10 ditto	20 ditto.
59.	Iron, wrought or unwrought	10 ditto	20 ditto.
60.	Ivory	7½ ditto	15 ditto.
61.	Juttamunsee, or spikenard	10 ditto	20 ditto.
62.	Kullinjun	7½ ditto	15 ditto.
63.	Lead, pig, sheet, milled and small shot	10 ditto	20 ditto.
64.	Loadh	7½ ditto	15 ditto.
65.	Loban, or benjamin	7½ ditto	15 ditto.
66.	Mace	10 ditto	20 ditto.
67.	Madder, or munjeet	7½ ditto	15 ditto.
68.	Mahogany, and all other sorts of wood used in cabinet-work.	7½ ditto	15 ditto.
69.	Mastick	10 ditto	20 ditto.
70.	Minium, or red lead	10 ditto	20 ditto.
71.	Morinda, or awl root	7½ ditto	15 ditto.
72.	Munjeet, or madder	7½ ditto	15 ditto.
73.	Musk	7½ ditto	15 ditto.
74.	Myrobolans, viz. buhera, hurra and ownla	10 ditto	20 ditto.
75.	Myrrh	10 ditto	20 ditto.
76.	Nutmegs	10 ditto	20 ditto.
77.	Oils, vegetable or animal (customs)	7½ ditto	15 ditto.
	Ditto ditto (town duty)	5 ditto	10 ditto.
78.	Oil seeds (customs)	7½ ditto	15 ditto.
	Ditto (town duty)	5 ditto	10 ditto.
79.	Oils, perfumed or essential, or otter and fooleyl teyll	7½ ditto	15 ditto.
80.	Opium, foreign	24 rs. per seer of 80 ca. sa. wt.	48 rs. per seer of 80 ca. sa. wt.
81.	Orpiment, or yellow arsenic or hurtaul	10 per cent.	20 per cent.
82.	Otter, or essential oils	7½ ditto	15 ditto.
83.	Ownla, or myrobolan	10 ditto	20 ditto.
84.	Pepper, black and white	10 ditto	20 ditto.
85.	Piece-goods, cotton, silk, and partly cotton and partly silk, the manufacture of the Honourable Company's territories in India.	2½ ditto	5 ditto.
86.	Ditto ditto, when not the manufacture of the Honourable Company's territories in India.	7½ ditto	15 ditto.
87.	Pimento, or allspice	10 ditto	20 ditto.
88.	Pipe-staves	7½ ditto	15 ditto.
89.	Precious stones and pearls	free	free.
90.	Prussian blue	10 per cent.	20 ditto.
91.	Putcha paut	7½ ditto	15 ditto.
92.	Quicksilver	10 ditto	20 ditto.
93.	Rattans	7½ ditto	15 ditto.
94.	Red sandal wood	7½ ditto	15 ditto.
95.	Red lead, or minium	10 ditto	20 ditto.
96.	Rose water	7½ ditto	15 ditto.
97.	Rum, from foreign territories in Asia	30 ditto	60 ditto.
98.	Saffron	10 ditto	20 ditto.

ENUMERATION OF GOODS.	Imported on a British Bottom.	Imported on a Foreign Bottom.
✓ 99. Safflower, or coosom fool	7 ½ per cent.	15 per cent.
100. Sago	7 ½ ditto	15 ditto.
101. Salt, foreign	3 rs. per md. of 82 sa. wt. per seer	6 rs. per maund of 82 sa. wt. per seer.
102. Sandal wood, red, white or yellow	7 ½ per cent	15 per cent.
103. Sappan, or buckum wood	7 ½ ditto	15 ditto.
104. Senna	10 ditto	20 ditto.
105. Soonamookey leaf	10 ditto	20 ditto.
106. Spikenard, or juttamunsee	10 ditto	20 ditto.
107. Spirituous liquors, not otherwise described in this Table.	10 ditto	20 ditto.
108. Steel, wrought and unwrought	10 ditto	20 ditto.
109. Storax	10 ditto	20 ditto.
110. Stones (precious) and pearls	free	free.
✓ 111. Sugar, wet or dry, including joggry and molasses (customs.)	5 per cent.	10 per cent.
Ditto ditto (town duty)	5 ditto	10 ditto.
112. Sulphur, or brimstone	10 ditto	20 ditto.
113. Sunn, hemp and goomootoo	free	free.
114. Tape	7 ½ per cent	15 per cent.
115. Taizepaut, or malabathrum leaf	10 ditto	20 ditto.
✓ 116. Tea	10 ditto	20 ditto.
117. Teak timber	free	free.
118. Thread	7 ½ per cent	15 per cent.
119. Tin and tin ware	10 ditto	20 ditto.
✓ 120. Tobacco (customs)	4 annas per maund of 80 sa. wt. per seer.	8 annas per md. of 80 sa. wt. per seer.
Ditto (town duty)	10 per cent	20 per cent.
121. Toond flower	7 ½ ditto	15 ditto.
122. Tugger wood	7 ½ ditto	15 ditto.
✓ 123. Turmeric (customs)	5 ditto	10 ditto.
Ditto (town duty)	5 ditto	10 ditto.
124. Tutenague	10 ditto	20 ditto.
125. Ugger, or aloe wood	7 ½ ditto	15 ditto.
126. Vermillion	10 ditto	20 ditto.
127. Verdigrease	10 ditto	20 ditto.
128. Wax and wax candles	10 ditto	20 ditto.
129. Wines and spirits, not otherwise provided for	10 ditto	20 ditto.
130. Wood, of all sorts used in cabinet work	7 ½ ditto	15 ditto.
131. Yellow ochre, or goopee mattee	10 ditto	20 ditto.
132. Articles not enumerated above	5 ditto	10 ditto.

Note.—A drawback is allowed upon the re-exportation of any of the above-mentioned articles, varying in amount according to the country to which they may be re-exported, and the vessel on which they may be shipped, whether a British or a Foreign bottom.

RATES of DUTY CHARGEABLE, and DRAWBACK ALLOWED, on Articles the Produce and Manufacture of the Country, Exported by Sea from *Calcutta* or any other Port or Place belonging to the Presidency of *Fort William*.

RATE of INLAND or TRANSIT DUTY PAYABLE.	NAMES OF ARTICLES.	If Exported to the United Kingdom, Foreign Europe, or the United States of America,				If Exported to Places other than those in Europe or the United States of America,			
		On a British Bottom.		On a Foreign Bottom.		On a British Bottom.		On a Foreign Bottom.	
		Rate of Duty to be Charged.	Drawback to be Allowed.	Rate of Duty to be Charged.	Drawback to be Allowed.	Rate of Duty to be Charged.	Drawback to be Allowed.	Rate of Duty to be Charged.	Drawback to be Allowed.
7 ½ per ct.	Ajwain or jowain - - -	- nil. -	⅔ of transit duty	- nil. -	⅓ of transit duty	- nil. -	⅓ of transit duty	2 ½ per cent.	- nil.
2 ½ ditto	Allspice or pimento - - -	- nil. -	- nil. -	2 ½ per cent.	- nil. -	2 ½ per cent.	- nil. -	7 ½ ditto -	- nil.
5 ditto	Alkali - - - - -	- nil. -	½ of transit duty	- nil. -	- nil. -	- nil. -	- nil. -	5 ditto -	- nil.
7 ½ ditto	Aloe-wood, or uggur - - -	- nil. -	⅔ of ditto -	- nil. -	⅓ of transit duty	- nil. -	⅓ of transit duty	2 ½ ditto -	- nil.
10 ditto	Alum - - - - - - -	- nil. -	¾ of ditto -	- nil. -	½ of ditto -	- nil. -	- nil. -	10 ditto -	- nil.
7 ½ ditto	Ambergris - - - - - -	- nil. -	⅔ of ditto -	- nil. -	⅓ of ditto -	- nil. -	- nil. -	7 ½ ditto -	- nil.
2 ½ ditto	Ambergris from Nepaul - -	- nil. -	- nil. -	2 ½ per cent.	- nil. -	2 ½ per cent.	- nil. -	7 ½ ditto -	- nil.
7 ½ ditto	Anise or mowrie or souf - - -	- nil. -	⅔ of transit duty	- nil. -	⅓ of transit duty	- nil. -	⅓ of transit duty	2 ½ ditto -	- nil.
10 ditto	Arsenic, white, red or yellow -	- nil. -	¾ of ditto -	- nil. -	½ of ditto -	- nil. -	- nil. -	10 ditto -	- nil.
10 ditto	Assafœtida - - - - - -	- nil. -	¾ of ditto -	- nil. -	½ of ditto -	- nil. -	- nil. -	10 ditto -	- nil.
7 ½ ditto	Altah - - - - - - -	- nil. -	⅔ of ditto -	- nil. -	⅓ of ditto -	- nil. -	⅓ of transit duty	2 ½ ditto -	- nil.
7 ½ ditto	Awl-root, or morinda - - -	- nil. -	⅔ of ditto -	- nil. -	⅓ of ditto -	- nil. -	⅓ of ditto -	2 ½ ditto -	- nil.
7 ½ ditto	✓Beetle-nut (customs) - - -	- nil. -	⅔ of ditto -	- nil. -	⅓ of ditto -	- nil. -	- nil. -	7 ½ ditto -	- nil.
5 ditto	Ditto (town duty) - - -	- nil. -	whole amount of town duty.	- nil. -	whole amount of town duty.	- nil. -	whole amount of town duty.	- nil. -	whole amount of town duty.
7 ½ ditto	Benjamin, or loban - - -	- nil. -	⅔ of transit duty	- nil. -	⅓ of transit duty	- nil. -	- nil. -	7 ½ per cent.	- nil.
2 ½ ditto	Ditto - ditto - from Nepaul -	- nil. -	- nil. -	2 ½ per cent.	- nil. -	2 ½ per cent.	- nil. -	7 ½ ditto -	- nil.
Nil.	Beads, malas or rozaries - -	- nil. -	- nil. -	- nil. -	- nil. -	- nil. -	- nil. -	- nil. -	- nil.
5 per cent.	Blankets and looeyes - - -	- nil. -	½ of transit duty	- nil. -	- nil. -	- nil. -	- nil. -	5 per cent.	- nil.
2 ½ ditto	Ditto - ditto - from Nepaul -	- nil. -	- nil. -	2 ½ per cent.	- nil. -	2 ½ per cent.	- nil. -	7 ½ ditto -	- nil.
Nil.	Bombax, or produce of the semul tree	- nil. -	- nil. -	- nil. -	- nil. -	- nil. -	- nil. -	- nil. -	- nil.
5 per cent.	Boots, shoes and slippers - -	- nil. -	½ of transit duty	- nil. -	- nil. -	- nil. -	- nil. -	5 per cent.	- nil.
5 ditto	Borax and tincal - - - -	- nil. -	½ of ditto -	- nil. -	- nil. -	- nil. -	- nil. -	5 ditto -	- nil.
2 ½ ditto	Ditto - ditto - from Nepaul -	- nil. -	- nil. -	2 ½ per cent.	- nil. -	2 ½ per cent.	- nil. -	7 ½ ditto -	- nil.
10 ditto	Brass, unwrought - - -	- nil. -	¾ of transit duty	- nil. -	½ of transit duty	- nil. -	- nil. -	10 ditto -	- nil.
2 ½ ditto	Ditto wrought or unwrought from Nepaul.	- nil. -	- nil. -	2 ½ per cent.	- nil. -	2 ½ per cent.	- nil. -	7 ½ ditto -	- nil.
10 ditto	Brimstone or sulphur - - -	- nil. -	¾ of transit duty	- nil. -	½ of transit duty	- nil. -	- nil. -	10 ditto -	- nil.
7 ½ ditto	Brocades and embroidered goods -	- nil. -	⅔ of ditto -	- nil. -	⅓ of ditto -	- nil. -	- nil. -	7 ½ ditto -	- nil.
2 ½ ditto	Ditto - - ditto - from Nepaul or Oude.	- nil. -	- nil. -	2 ½ per cent.	- nil. -	2 ½ per cent.	- nil. -	7 ½ ditto -	- nil.
7 ½ ditto	Buhera, or myrobolan - - -	- nil. -	⅔ of transit duty	- nil. -	⅓ of transit duty	- nil. -	⅓ of transit duty	2 ½ ditto -	- nil.
7 ½ ditto	Buckum, or sappan wood - -	- nil. -	⅔ of ditto -	- nil. -	⅓ of ditto -	- nil. -	⅓ of ditto -	2 ½ ditto -	- nil.

Nil.	Buggies, carriages and palankeens	nil.	nil.	nil.	nil.	nil.	nil.	nil.	nil.
Nil.	Bullion and coin	nil.	nil.	nil.	nil.	nil.	nil.	nil.	nil.
7 ½ per ct.	Calizeerah, or nigella	nil.	⅔ of transit duty	nil.	⅓ of transit duty	nil.	⅓ of transit duty	2 ½ per cent.	nil.
7 ½ ditto	Camphire	nil.	⅔ of ditto	nil.	⅓ of ditto	nil.	⅓ of ditto	2 ½ ditto	nil.
Nil.	Canvas, cordage, coir, hemp, sunn or other materials of country growth for the manufacture of canvas or cordage.	nil.	nil.	nil.	nil.	nil.	nil.	nil	nil.
7 ½ per ct.	✓Cardamums	nil.	⅔ of transit duty	nil.	⅓ of transit duty	nil.	⅓ of transit duty	2 ½ per cent.	nil.
7 ½ ditto	Carpets and setringes	nil.	⅔ of ditto	nil.	⅓ of ditto	nil.	nil.	7 ½ ditto	nil.
Nil.	Carriages, buggies and palankeens	nil.	nil.	nil.	nil.	nil.	nil.	nil.	nil.
2 ½ per ct.	Cassia from Nepaul	nil.	nil.	2 ½ per cent.	nil.	2 ½ per cent.	nil.	7 ½ per cent.	nil.
7 ½ ditto	Chanks or saunks	nil.	⅔ of transit duty	nil.	⅓ of transit duty	nil.	nil.	7 ½ ditto	nil.
7 ½ ditto	Cheyratah	nil.	⅔ of ditto	nil.	⅓ of ditto	nil.	⅓ of transit duty	2 ½ ditto	nil.
5 ditto	Chowries	nil.	½ of ditto	nil.	nil.	nil.	nil.	5 ditto	nil.
2 ½ ditto	Ditto from Nepaul	nil.	nil.	2 ½ per cent.	nil.	2 ½ per cent.	nil.	7 ½ ditto	nil.
7 ½ ditto	Chucrassy wood	nil.	⅔ of transit duty	nil.	⅓ of transit duty	nil.	nil.	7 ½ ditto	nil.
10 ditto	Chunam	nil.	¾ of ditto	nil.	½ of ditto	nil.	nil.	10 ditto	nil.
5 ditto	Chuttahs and putties	nil.	½ of ditto	nil.	nil.	nil.	nil.	5 ditto	nil.
7 ½ ditto	Civet	nil.	⅔ of ditto	nil.	⅓ of transit duty	nil.	nil.	7 ½ ditto	nil.
2 ½ ditto	Ditto from Nepaul	nil.	nil.	2 ½ per cent.	nil.	2 ½ per cent.	nil.	7 ½ ditto	nil.
2 ½ ditto	✓Cloves from Nepaul	nil.	nil.	2 ½ ditto	nil.	2 ½ ditto	nil.	7 ½ ditto	nil.
7 ½ ditto	Cochineal, or crimdanah	nil.	⅔ of transit duty	nil.	⅓ of transit duty	nil.	⅓ of transit duty	2 ½ ditto	nil.
5 ditto	✓Cocoa-nuts, with or without bark	nil.	½ of ditto	nil.	nil.	nil.	nil.	5 ditto	nil.
7 ½ ditto	Columbo-root	nil.	⅔ of ditto	nil.	⅓ of transit duty	nil.	⅓ of transit duty	2 ½ ditto	nil.
7 ½ ditto	Cosoom-fool, or safflower	nil.	⅔ of ditto	nil.	⅓ of ditto	nil.	⅓ of ditto	2 ½ ditto	nil.
7 ½ ditto	Copal, or kahrobah	nil.	⅔ of ditto	nil.	⅓ of ditto	nil.	⅓ of ditto	2 ½ ditto	nil.
10 ditto	Copper, unwrought	nil.	¾ of ditto	nil.	½ of ditto	nil.	nil.	10 ditto	nil.
2 ½ ditto	Copper from Nepaul, wrought or unwrought.	nil.	nil.	2 ½ per cent.	nil.	2 ½ per cent.	nil.	7 ½ ditto	nil.
10 ditto	Coral	nil.	¾ of transit duty	nil.	½ of transit duty	nil.	nil.	10 ditto	nil.
7 ½ ditto	Coriander, or dhunnia	nil.	⅔ of ditto	nil.	⅓ of ditto	nil.	⅓ of transit duty	2 ½ ditto	nil.
12 As. per Md. of 96 Calcutta Sa. Weight, or 5 per Ct.	✓Cotton-wool, in its cleaned state	nil.	whole amount of transit duty.	nil.	nil.	nil.	nil.	12 as. per md. of 96 sa. wt., or 5 per cent.	nil.
4 As per Md. of 96 Calcutta Sa. Wt., or 5 per Ct.	✓Cotton-wool, in its uncleaned state or in the pod.	nil.	whole amount of transit duty.	nil.	nil.	nil.	nil.	4 as. per md. of 96 sa. wt., or 5 per cent.	nil.
7 ½ ditto	Cotton-yarn	nil.	⅔ of transit duty	nil.	⅓ of transit duty	nil.	nil.	7 ½ per cent.	nil.
5 ditto	Cow-tails	nil.	½ of ditto	nil.	nil.	nil.	nil.	5 ditto	nil.
2 ½ ditto	Ditto - from Nepaul	nil.	nil.	2 ½ per cent.	nil.	2 ½ per cent.	nil.	7 ½ ditto	nil.
7 ½ ditto	Crimdanah, or cochineal	nil.	⅔ of transit duty	nil.	⅓ of transit duty	nil.	⅓ of transit duty	2 ½ ditto	nil.
7 ½ ditto	Cummin, or jeerah	nil.	⅔ of ditto	nil.	⅓ of ditto	nil.	⅓ of ditto	2 ½ ditto	nil.
5 ditto	Dammer, or rosin	nil.	½ of ditto	nil.	nil.	nil.	nil.	5 ditto	nil.
7 ½ ditto	Dhye-flower	nil.	⅔ of ditto	nil.	⅓ of transit duty	nil.	⅓ of transit duty	2 ½ ditto	nil.
7 ½ ditto	Dhunnia, or coriander	nil.	⅔ of ditto	nil.	⅓ of ditto	nil.	⅓ of ditto	2 ½ ditto	nil.
7 ½ ditto	Dry ginger	nil.	⅔ of ditto	nil.	⅓ of ditto	nil.	⅓ of ditto	2 ½ ditto	nil.

RATE of INLAND or TRANSIT DUTY PAYABLE.	NAMES OF ARTICLES.	If Exported to the United Kingdom, Foreign Europe, or the United States of America,				If Exported to Places other than those in Europe or the United States of America,			
		On a British Bottom.		On a Foreign Bottom.		On a British Bottom		On a Foreign Bottom.	
		Rate of Duty to be Charged.	Drawback to be Allowed.	Rate of Duty to be Charged.	Drawback to be allowed.	Rate of Duty to be Charged.	Drawback to be Allowed.	Rate of Duty to be Charged.	Drawback to be Allowed.
7 ½ per ct.	Elephant's teeth	nil.	⅔ of ditto	nil.	⅓ of ditto	nil.	nil.	7 ½ per cent.	nil.
7 ½ ditto	Embroidered goods and brocades	nil.	⅔ of ditto	nil.	⅓ of ditto	nil.	nil.	7 ½ ditto	nil.
2 ½ ditto	Ditto ditto from Nepaul or Oude.	nil.	nil.	2 ½ per cent.	nil.	2 ½ per cent.	nil.	7 ½ ditto	nil.
7 ½ ditto	Fooleyl teyl, or perfumed oils	nil.	⅔ of transit duty	nil.	⅓ of transit duty	nil.	nil.	7 ½ ditto	nil.
2 ½ ditto	Ditto ditto from Nepaul.	nil.	nil.	2 ½ per cent.	nil.	2 ½ per cent.	nil.	7 ½ ditto	nil.
7 ½ ditto	Frankincense or gundeberoza	nil.	⅔ of transit duty	nil.	⅓ of transit duty	nil.	nil.	7 ½ ditto	nil.
2 ½ ditto	Ditto ditto from Nepaul.	nil.	nil.	2 ½ per cent.	nil.	2 ½ per cent.	nil.	7 ½ ditto	nil.
7 ½ ditto	Fringes, tape and thread	nil.	⅔ of transit duty	nil.	⅓ of transit duty	nil.	nil.	7 ½ ditto	nil.
2 ½ ditto	Ditto ditto from Nepaul or Oude.	nil.	nil.	2 ½ per cent.	nil.	2 ½ per cent.	nil.	7 ½ ditto	nil.
5 ditto	Furs	nil.	½ of transit duty	nil.	nil.	nil.	nil.	5 ditto	nil.
2 ½ ditto	Ditto from Nepaul	nil.	nil.	2 ½ per cent.	nil.	2 ½ per cent.	nil.	7 ½ ditto	nil.
7 ½ ditto	Galbanum	nil.	⅔ of transit duty	nil.	⅓ of transit duty	nil.	⅓ of transit duty	2 ½ ditto	nil.
10 per cent. town duty	Ghee	nil.	¾ of town duty	nil.	¼ of town duty	nil.	¼ of town duty	nil.	nil.
5 per ct.	Gold and silver tissues, lace and thread.	nil.	½ of transit duty	nil.	nil.	nil.	nil.	5 per cent.	nil.
10 ditto	Goopee muttee or yellow ochre	nil.	¾ of ditto	nil.	¼ of transit duty	nil.	nil.	10 ditto	nil.
Nil.	Grain, of all sorts	nil.	nil.	nil.	nil.	nil.	nil.	nil.	nil.
7 ½ per ct.	Gum Arabic	nil.	⅔ of transit duty	nil.	⅓ of transit duty	nil.	⅓ of transit duty	2 ½ per cent.	nil.
5 ditto	Gunnies and gunny-bags	nil.	½ of ditto	nil.	nil.	nil.	nil.	5 ditto	nil.
7 ½ ditto	Gundeberoza or frankincense	nil.	⅔ of ditto	nil.	⅓ of transit duty	nil.	nil.	7 ½ ditto	nil.
2 ½ ditto	Ditto ditto from Nepaul.	nil.	nil.	2 ½ per cent.	nil.	2 ½ per cent.	nil.	7 ½ per cent.	nil.
5 ditto	Hides, raw	nil.	½ of transit duty	nil.	nil.	nil.	nil.	5 ditto	nil.
7 ½ ditto	Hookah and hookah snakes	nil.	⅔ of ditto	nil.	⅓ of transit duty	nil.	nil.	7 ½ ditto	nil.
7 ½ ditto	Hurrah or myrobolan	nil.	⅔ of ditto	nil.	⅓ of ditto	nil.	⅓ of transit duty	2 ½ ditto	nil.
7 ½ ditto	Hursinghar flower	nil.	⅔ of ditto	nil.	⅓ of ditto	nil.	⅓ of ditto	2 ½ ditto	nil.
10 ditto	Hurtaul or yellow arsenic, or orpiment.	nil.	¾ of ditto	nil.	¼ of ditto	nil.	nil.	10 ditto	nil.
10 ditto	Jarrool timber, red or white	nil.	¾ of ditto	nil.	¼ of ditto	nil.	nil.	10 ditto	nil.
7 ½ ditto	Jeerah, or cummin	nil.	⅔ of ditto	nil.	⅓ of ditto	nil.	⅓ of transit duty	2 ½ ditto	nil.
5 ditto	Indigo, on a fixed valuation of 100 rupees per Factory maund.	nil.	whole amount of transit duty.	nil.	nil.	nil.	nil.	5 ditto	nil.

5 ditto	Ditto from Nepaul, or Oude	nil.	½ of transit duty	nil.	nil.	2½ per cent.	nil.	7½ ditto	nil.
10 ditto	Indian red, or ranga muttee	nil.	¾ of ditto	nil.	½ of transit duty	nil.	nil.	10 ditto	nil.
7½ ditto	Jowain or ajwain	nil.	⅔ of ditto	nil.	⅓ of ditto	nil.	⅓ of transit duty	2½ ditto	nil.
10 ditto	Iron and manufactured iron	nil.	¾ of ditto	nil.	½ of ditto	nil.	nil.	10 ditto	nil.
2½ ditto	Iron and manufactured iron from Nepaul.	nil.	nil.	2½ per cent.	nil.	2½ per cent.	nil.	7½ ditto	nil.
7½ ditto	Jatta munsee, or spikenard	nil.	⅔ of transit duty	nil.	⅓ of transit duty	nil.	⅓ of transit duty	2½ ditto	nil.
7½ ditto	Ivory	nil.	⅔ of ditto	nil.	⅓ of ditto	nil.	nil.	7½ ditto	nil.
7½ ditto	Kahroba, or copal	nil.	⅔ of ditto	nil.	⅓ of ditto	nil.	⅓ of transit duty	2½ ditto	nil.
7½ ditto	Keorah water	nil.	⅔ of ditto	nil.	⅓ of ditto	nil.	nil.	7½ ditto	nil.
2½ ditto	Ditto from Nepaul	nil.	nil.	2½ per cent.	nil.	2½ per cent.	nil.	7½ ditto	nil.
5 ditto	Kutch	nil.	½ of transit duty	nil.	nil.	nil.	nil.	5 ditto	nil.
5 ditto	Lack stick, shell, cake and seed, or joory.	nil.	½ of ditto	nil.	nil.	nil.	⅓ of transit duty	nil.	nil.
5 ditto	Lace, gold and silver	nil.	½ of ditto	nil.	nil.	nil.	nil.	5 per cent.	nil.
5 ditto	Leather	nil.	½ of ditto	nil.	nil.	nil.	nil.	5 ditto	nil.
7½ ditto	Loadh	nil.	⅔ of ditto	nil.	⅓ of transit duty	nil.	⅓ of transit duty	2½ ditto	nil.
7½ ditto	Loban, or benjamin	nil.	⅔ of ditto	nil.	⅓ of ditto	nil.	nil.	7½ ditto	nil.
2½ ditto	Ditto ditto from Nepaul	nil.	nil.	2½ per cent.	nil.	2½ per cent.	nil.	7½ ditto	nil.
7½ ditto	Long pepper, and its root, called piplamoor.	nil.	⅔ of transit duty	nil.	⅓ of transit duty	nil.	⅓ of transit duty	2½ ditto	nil.
5 ditto	Looeys and blankets	nil.	½ of ditto	nil.	nil.	nil.	nil.	5 ditto	nil.
2½ ditto	Ditto ditto from Nepaul	nil.	nil.	2½ per cent.	nil.	2½ per cent.	nil.	7½ ditto	nil.
2½ ditto	Mace, from Nepaul	nil.	nil.	2½ ditto	nil.	2½ ditto	nil.	7½ ditto	nil.
7½ ditto	Madder, or munjeet	nil.	⅔ of transit duty	nil.	⅓ of transit duty	nil.	⅓ of transit duty	2½ ditto	nil.
7½ ditto	Mastick	nil.	⅔ of ditto	nil.	⅓ of ditto	nil.	⅓ of ditto	2½ ditto	nil.
2 Rs. each	Matchlocks, to be exported only in the mode directed by section 85, Regulation IX. of 1810.	nil.	nil.	nil.	nil.	nil.	nil.	2 Rs. each	nil.
2½ per ct.	Malabathram, leaf, or taizepaut, from Nepaul.	nil.	nil.	2½ per cent.	nil.	2½ per cent.	nil.	7½ per cent.	nil.
10 ditto	Minium, or sindoor	nil.	¾ of transit duty	nil.	½ of transit duty	nil.	nil.	10 ditto	nil.
7½ ditto	Morinda, or awl-root	nil.	⅔ of ditto	nil.	⅓ of ditto	nil.	⅓ of transit duty	2½ ditto	nil.
7½ ditto	Mowrie, anise or souf	nil.	⅔ of ditto	nil.	⅓ of ditto	nil.	⅓ of ditto	2½ ditto	nil.
7½ ditto	Munjeet, or madder	nil.	⅔ of ditto	nil.	⅓ of ditto	nil.	⅓ of ditto	2½ ditto	nil.
7½ ditto	Musk	nil.	⅔ of ditto	nil.	⅓ of ditto	nil.	nil.	7½ ditto	nil.
2½ ditto	Ditto from Nepaul	nil.	nil.	2½ per cent.	nil.	2½ per cent.	nil.	7½ ditto	nil.
7½ ditto	Myrobolans, or buhera, hurrah, and ownlah.	nil.	⅔ of transit duty	nil.	⅓ of transit duty	nil.	⅓ of transit duty	2½ ditto	nil.
7½ ditto	Myrrh	nil.	⅔ of ditto	nil.	⅓ of ditto	nil.	⅓ of ditto	2½ ditto	nil.
5 ditto	Natron, or sujjee muttee	nil.	½ of ditto	nil.	nil.	nil.	nil.	5 ditto	nil.
7½ ditto	Nigellah, or calizeerah	nil.	⅔ of ditto	nil.	⅓ of transit duty	nil.	⅓ of transit duty	2½ ditto	nil.
5 ditto	Nuhs-sudder, or sal ammoniac	nil.	½ of ditto	nil.	nil.	nil.	nil.	5 ditto	nil.
2½ ditto	Nutmegs from Nepaul	nil.	nil.	2½ per cent.	nil.	2½ per cent.	nil.	7½ ditto	nil.
7½ ditto	✓Oil seeds (customs)	nil.	⅔ of transit duty	nil.	⅓ of transit duty	nil.	nil.	7½ ditto	nil.

RATE of INLAND or TRANSIT DUTY PAYABLE.	NAMES OF ARTICLES.	If exported to the United Kingdom, Foreign Europe, or the United States of America,				If exported to Places other than those in Europe or the United States of America,			
		On a British Bottom.		On a Foreign Bottom.		On a British Bottom.		On a Foreign Bottom.	
		Rate of Duty to be Charged.	Drawback to be Allowed.	Rate of Duty to be Charged.	Drawback to be Allowed.	Rate of Duty to be Charged.	Drawback to be Allowed.	Rate of Duty to be Charged.	Drawback to be Allowed.
5 per cent.	Oil seeds (town duty)	nil.	whole amount of town duty.	nil.	whole amount of town duty.	nil.	whole amount of town duty.	nil.	whole amount of town duty.
7 ½ ditto	Oils, vegetable or animal (customs)	nil.	⅔ of transit duty	nil.	⅓ of transit duty	nil.	nil.	7 ½ per cent.	nil.
ditto	Ditto ditto (town duty)	nil.	whole amount of town duty.	nil.	whole amount of town duty.	nil.	whole amount of town duty.	nil.	whole amount of town duty.
7 ½ ditto	Oils, perfumed or essential	nil.	⅔ of transit duty	nil.	⅓ of transit duty	nil.	nil.	7 ½ per cent.	nil.
2 ½ ditto	Ditto ditto, from Nepaul	nil.	nil.	2 ½ per cent.	nil.	2 ½ per cent.	nil.	7 ½ ditto	nil.
Nil.	Opium, purchased at the Government sales.	nil.	nil.	nil.	nil.	nil.	nil.	nil.	nil.
10 per cent.	Orpiment or yellow arsenic, or hurtaul	nil.	¾ of transit duty	nil.	½ of transit duty	nil.	nil.	10 per cent.	nil.
7 ½ ditto	Otter, or essential oils	nil.	⅔ of ditto	nil.	⅓ of ditto	nil.	nil.	7 ½ ditto	nil.
2 ½ ditto	Ditto ditto, from Nepaul	nil.	nil.	2 ½ per cent.	nil.	2 ½ per cent.	nil.	7 ½ ditto	nil.
7 ½ ditto	Ownla, or myrabolans	nil.	⅔ of transit duty	nil.	⅓ of transit duty	nil.	⅓ of transit duty	2 ½ ditto	nil.
5 ditto	Paper, Bengal	nil.	½ of ditto	nil.	nil.	nil.	nil.	5 ditto	nil.
Nil.	Palankeens, carriages and buggies	nil.	nil.	nil.	nil.	nil.	nil.	nil.	nil.
Nil.	Pearls and precious stones	nil.	nil.	nil.	nil.	nil.	nil.	nil.	nil.
10 per cent.	Peoree	nil.	¾ of transit duty	nil.	½ of transit duty	nil.	nil.	10 per cent.	nil.
10 ditto	Pepper, black and white	nil.	¾ of ditto	nil.	½ of ditto	nil.	nil.	10 ditto	nil.
2 ½ ditto	Piece-goods, cotton, the manufacture of Company's territories.	nil.	nil.	nil.	nil.	nil.	nil.	nil.	nil.
2 ½ ditto	Piece-goods, cotton, from Nepaul or Oude.	nil.	nil.	2 ½ per cent.	nil.	2 ½ per cent.	nil.	7 ½ per cent.	nil.
2 ½ ditto	Piece-goods, silk, or partly silk and partly cotton.	nil.	nil.	2 ½ ditto	nil.	2 ½ ditto	nil.	7 ½ ditto	nil.
2 ½ ditto	Pimento or allspice, from Nepaul	nil.	nil.	2 ½ ditto	nil.	2 ½ ditto	nil.	7 ½ ditto	nil.
7 ½ ditto	Pipe-staves	nil.	⅔ of transit duty	nil.	⅓ of transit duty	nil.	nil.	7 ½ ditto	nil.
7 ½ ditto	Piplamoor, or long pepper root	nil.	⅔ of ditto	nil.	⅓ of ditto	nil.	⅓ of transit duty	2 ½ ditto	nil.
10 ditto	Prussian blue	nil.	¾ of ditto	nil.	½ of ditto	nil.	nil.	10 ditto	nil.
Nil.	Precious stones and pearls	nil.	nil.	nil.	nil.	nil.	nil.	nil.	nil.
7 ½ per ct.	Putcha paut	nil.	⅔ of transit duty	nil.	⅓ of transit duty	nil.	nil.	7 ½ per cent.	nil.
2 ½ ditto	Ditto, from Nepaul	nil.	nil.	2 ½ per cent.	nil.	2 ½ per cent.	nil.	7 ½ ditto	nil.
5 ditto	Putties and chuttahs	nil.	½ of transit duty	nil.	nil.	nil.	nil.	5 ditto	nil.
10 ditto	Runga muttee, or Indian red	nil.	¾ of ditto	nil.	½ of transit duty	nil.	nil.	10 ditto	nil.
7 ½ ditto	Raw silk filature, on a fixed valuation of 7 *Rs*, per seer of 80 Calcutta sa. wt.	nil.	⅔ of ditto	nil.	⅓ of ditto	nil.	nil.	7 ½ ditto	nil.
7 ½ ditto	Ditto wound ditto, of 6 *Rs*. per seer of ditto.	nil.	⅔ of ditto.	nil.	⅓ of ditto	nil.	nil.	7 ½ ditto	nil.

7½ ditto	Raw silk, tushah	nil.	⅔ of ditto	nil.	⅓ of ditto	nil.	nil.	7½ ditto	nil.
7½ ditto	Ditto, chussum	nil.	⅔ of ditto	nil.	⅓ of ditto	nil.	nil.	7½ ditto	nil.
5 ditto	Raw hides	nil.	½ of ditto	nil.	nil.	nil.	nil.	5 ditto	nil.
7½ ditto	Rose-water	nil.	⅔ of ditto	nil.	⅓ of transit duty	nil.	nil.	7½ ditto	nil.
2½ ditto	Ditto, from Nepaul	nil.	nil.	2½ per cent.	nil.	2½ per cent.	nil.	7½ ditto	nil.
5 ditto	Rosin, or dammer	nil.	½ of transit duty	nil.	nil.	nil.	nil.	5 ditto	nil.
Nil.	Rozaries, beads or mallahs	nil.	nil.	nil.	nil.	nil.	nil.	nil.	nil.
10 per cent.	Saffron	nil.	¾ of transit duty	nil.	½ of transit duty	nil.	nil.	10 per cent.	nil.
7½ ditto	Safflower, or coosom-fool	nil.	⅔ of ditto	nil.	⅓ of ditto	nil.	⅓ of transit duty	2½ ditto	nil.
5 ditto	Sal ammoniac, or nuhs sudder	nil.	½ of ditto	nil.	nil.	nil.	nil.	5 ditto	nil.
7½ ditto	Saltpetre	nil.	⅔ of ditto	nil.	⅓ of transit duty	nil.	nil.	7½ ditto	nil.
7½ ditto	Sandal-wood, red, white or yellow	nil.	⅔ of ditto	nil.	⅓ of ditto	nil.	⅓ of transit duty	2½ ditto	nil.
7½ ditto	Sappan, or buckum wood	nil.	⅔ of ditto	nil.	⅓ of ditto	nil.	⅓ of ditto	2½ ditto	nil.
10 ditto	Saul timber	nil.	¾ of ditto	nil.	½ of ditto	nil.	nil.	10 ditto	nil.
7½ ditto	Saunks or chanks	nil.	⅔ of ditto	nil.	⅓ of ditto	nil.	nil.	7½ ditto	nil.
Nil.	Seemul cotton	nil.	nil.	nil.	nil.	nil.	nil.	nil.	nil.
7½ per ct.	Senna	nil.	⅔ of transit duty	nil.	⅓ of transit duty	nil.	⅓ of transit duty	2½ per cent.	nil.
7½ ditto	Setrungees and carpets	nil.	⅔ of ditto	nil.	⅓ of ditto	nil.	nil.	7½ ditto	nil.
10 ditto	Shawls	nil.	¾ of ditto	nil.	½ of ditto	nil.	nil.	10 ditto	nil.
4 as. each	Shields, to be exported only in the mode directed by section 85, Regulation IX. of 1810.	nil.	nil.	nil.	nil.	nil.	nil.	4 as. each	nil.
5 per cent.	Shoes, boots and slippers	nil.	½ of transit duty	nil.	nil.	nil.	nil.	5 per cent.	nil.
10 ditto	Sissoo timber	nil.	¾ of ditto	nil.	½ of transit duty	nil.	nil.	10 ditto	nil.
10 ditto	Sindoor, or minium	nil.	¾ of ditto	nil.	½ of ditto	nil.	nil.	10 ditto	nil.
7½ ditto	Sitsaul wood	nil.	⅔ of ditto	nil.	⅓ of ditto	nil.	nil.	7½ ditto	nil.
7½ ditto	Silk, raw filature, on a fixed valuation of 7 *Rs.* per seer of 80 Calcutta sa. wt.	nil.	⅔ of ditto	nil.	⅓ of ditto	nil.	nil.	7½ ditto	nil.
7½ ditto	Silk, Bengal, wound, on a fixed valuation of 6 *Rs.* per seer of 80 Calcutta sa. wt.	nil.	⅔ of ditto	nil.	⅓ of ditto	nil.	nil.	7½ ditto	nil.
7½ ditto	Silk, tushah	nil.	⅔ of ditto	nil.	⅓ of ditto	nil.	nil.	7½ ditto	nil.
7½ ditto	Silk, chussum	nil.	⅔ of ditto	nil.	⅓ of ditto	nil.	nil.	7½ ditto	nil.
5 ditto	Soap	nil.	½ of ditto	nil.	nil.	nil.	nil.	5 ditto	nil.
7½ ditto	Souf, anise, or mowrie	nil.	⅔ of ditto	nil.	⅓ of transit duty	nil.	⅓ of transit duty	2½ ditto	nil.
7½ ditto	Soonamookey leaf	nil.	⅔ of ditto	nil.	⅔ of ditto	nil.	⅓ of ditto	2½ ditto	nil.
10 ditto	Soondry timber	nil.	¾ of ditto	nil.	½ of ditto	nil.	nil.	10 ditto	nil.
7½ ditto	Spikenard, or jutta munsee	nil.	⅔ of ditto	nil.	⅓ of ditto	nil.	⅓ of transit duty	2½ ditto	nil.
6 annas per gallon, Police or Excise duty.	Spirits manufactured after the European manner, at any licensed distillery in any of the provinces under the Bengal Presidency, provided the quantity be 1,000 gallons or upwards.	nil.	3 as. per gall.	nil.	1½ as. per gall.	nil.	3 as. per gall.	nil.	1½ as. per gal.
6 annas per gallon, Police or Excise duty.	Ditto - - ditto, if the quantity be less than 1,000 gallons.	nil.	nil.	nil.	nil.	nil.	nil.	nil.	nil.

RATE of INLAND or TRANSIT DUTY PAYABLE.	NAMES OF ARTICLES.	If Exported to the United Kingdom, Foreign Europe, or the United States of America,				If Exported to Places other than those in Europe, or the United States of America,			
		On a British Bottom.		On a Foreign Bottom.		On a British Bottom.		On a Foreign Bottom.	
		Rate of Duty to be Charged.	Drawback to be Allowed.	Rate of Duty to be Charged.	Drawback to be Allowed.	Rate of Duty to be Charged.	Drawback to be Allowed.	Rate of Duty to be Charged.	Drawback to be Allowed.
10 per cent.	Steel, wrought or unwrought	nil.	¾ of transit duty	nil.	½ of transit duty	nil.	nil.	10 per cent.	nil.
2 ½ ditto	Ditto ditto, from Nepaul	nil.	nil.	2 ½ per cent.	nil.	2 ½ per cent.	nil.	7 ½ ditto	nil.
5 ditto	Stone plates	nil.	½ of transit duty	nil.	nil.	nil.	nil.	5 per cent.	nil.
7 ½ ditto	Storax	nil.	⅔ of ditto	nil.	⅓ of transit duty	nil.	⅓ of transit duty	2 ½ ditto	nil.
5 ditto	Sujjee muttee, or natron	nil.	½ of ditto	nil.	nil.	nil.	nil.	5 ditto	nil.
5 ditto	Sugar, jagry, goor & syrup (customs)	nil.	½ of ditto	nil.	nil.	nil.	nil.	5 ditto	nil.
5 ditto	Ditto ditto (town duty)	nil.	whole amount of town duty.	nil.	whole amount of town duty.	nil.	whole amount of town duty.	nil.	whole amount of town duty.
10 ditto	Sulphur or brimstone	nil.	¾ of transit duty	nil.	½ of transit duty	nil.	nil.	10 per cent.	nil.
1 R. each	Swords, to be exported only in the mode directed by section 85, Regulation IX. of 1810.	nil.	nil.	nil.	nil.	nil.	nil.	1 R. each	nil.
7 ½ per ct.	Tape, thread and fringes	nil.	⅔ of transit duty	nil.	⅓ of transit duty	nil.	nil.	7 ½ per cent.	nil.
2 ½ ditto	Tape, thread and fringes, from Nepaul or Oude.	nil.	nil.	2 ½ per cent.	nil.	2 ½ per cent.	nil.	7 ½ ditto	nil.
2 ½ ditto	Taizepaut, or malabathram leaf, from Nepaul.	nil.	nil.	2 ½ per cent.	nil.	2 ½ ditto	nil.	7 ½ ditto	nil.
Nil.	Teak timber	nil.	nil.	nil.	nil.	nil.	nil.	nil.	nil.
7 ½ per ct.	Thread, tape and fringes	nil.	⅔ of transit duty	nil.	⅓ of transit duty	nil.	nil.	7 ½ per cent.	nil.
2 ½ ditto	Ditto ditto, from Nepaul or Oude	nil.	nil.	2 ½ per cent.	nil.	2 ½ per cent.	nil.	7 ½ ditto	nil.
5 ditto	Thread, gold and silver	nil.	½ of transit duty	nil.	nil.	nil.	nil.	5 ditto	nil.
5 ditto	Tincal, or borax	nil.	½ of ditto	nil.	nil.	nil.	nil.	5 ditto	nil.
2 ½ ditto	Ditto ditto, from Nepaul	nil.	nil.	2 ½ per cent.	nil.	2 ½ per cent.	nil.	7 ½ ditto	nil.
5 ditto	Tissues, gold and silver	nil.	½ of transit duty	nil.	nil.	nil.	nil.	5 ditto	nil.
4 as. per Maund.	Tobacco (customs)	nil.	whole amount of transit duty.	nil.	all in excess of 5 per cent. on the value.	nil.	all in excess of 5 per cent. on the value.	nil.	all in excess of 10 per. ct. on the value.

10 per cent.	Tobacco (town duty)	nil.	whole amount of town duty.	nil.	whole amount of town duty.	nil.	whole amount of town duty.	nil.	whole amount of town duty.
7 ½ ditto	Toon wood	nil.	⅔ of transit duty	nil.	⅓ of transit duty	nil.	nil.	7 ½ per cent.	nil.
7 ½ ditto	Toond flower	nil.	⅔ of ditto	nil.	⅓ of ditto	nil.	⅓ of transit duty	2 ½ ditto	nil.
5 ditto	Tooteah, or vitriol	nil.	½ of ditto	nil.	nil.	nil.	nil.	5 ditto	nil.
7 ½ ditto	Tuggur	nil.	⅔ of ditto	nil.	⅓ of transit duty	nil.	⅓ of transit duty	2 ½ ditto	nil.
5 ditto	Turmeric (town duty)	nil.	½ of ditto	nil.	nil.	nil.	nil.	5 ditto	nil.
10 ditto	Vermillion	nil.	¾ of ditto	nil.	½ of transit duty	nil.	nil.	10 ditto	nil.
10 ditto	Verdigris	nil.	¾ of ditto	nil.	½ of ditto	nil.	nil.	10 ditto	nil.
7 ½ ditto	Uggur, or aloe wood	nil.	⅔ of ditto	nil.	⅓ of ditto	nil.	⅓ of transit duty	2 ½ ditto	nil.
7 ½ ditto	Vidry ware	nil.	⅔ of ditto	nil.	⅓ of ditto	nil.	nil.	7 ½ ditto	nil.
5 ditto	Vitriol, or tooteah	nil.	½ of ditto	nil.	nil.	nil.	nil.	5 ditto	nil.
10 ditto	Wax, and wax candles	nil.	¾ of ditto	nil.	½ of transit duty	nil.	nil.	10 ditto	nil.
5 ditto	Woollens, viz. looyes and blankets	nil.	½ of ditto	nil.	nil.	nil.	nil.	5 ditto	nil.
2 ½ ditto	Ditto ditto, from Nepaul.	nil.	nil.	2 ½ per cent.	nil.	2 ½ per cent.	nil.	7 ½ ditto	nil.
10 ditto	Yellow ochre, or goopy muttee	nil.	¾ of transit duty	nil.	½ of transit duty	nil.	nil.	10 ditto	nil.
	Country articles not enumerated in this Table, and which have not been specifically exempted from duty by this Regulation, shall, if they are not liable to any transit or town duty, pay, on exportation	2 ½ per cent.	nil.	5 per cent.	nil.	5 per cent.	nil.	10 ditto	nil.

Note.—The above Duties and Drawbacks are to be charged and allowed on Goods duly covered by Rowannahs evidencing the payment of Inland or Town Duty. No Drawback shall be allowed on any of the said Goods which may be brought for Exportation without a Rowannah, or with a Rowannah of which the period has expired; but on the Exportation of such Goods (except in cases wherein the whole amount of Inland Duty is drawn back), an Export Duty shall be levied, in addition to that specified in the Table, equivalent to the prescribed Transit Duty chargeable on the like Goods, minus the Drawback receivable on the Export of the same.

The extent of the foreign trade to British India may be estimated by the following Statement, showing the tonnage entering Calcutta in the years 1827-28, 1828-29.

	1827-28.		1828-29.	
	Ships.	Tons.	Ships.	Tons.
British - - -	251	97,882	234	101,145
French - - -	25	8,147	34	10,564
Rest of Europe -	11	3,443	3	928
America - - -	10	2,788	11	3,526

SUMMARY of FRENCH SHIPPING.

Arrivals.		Departures.	
1828 - - - -	23 ships.	1828 - - - -	23 ships
1829 - - - -	24 –	1829 - - - -	27 –
1830 - - - -	20 –	1830 - - - -	17 –

Of the French trade the largest item is indigo, which forms of their exports from Bengal 22 out of 26 parts of the whole trade. On this indigo, say 20,000 maunds, the duty charged on its export on foreign bottom is 5 per cent. on the maund, valued at 100 rupees, this being the transit duty which is drawn back upon export on British bottoms. The average price of indigo for nine years, from 1822 to 1830, was 240 rupees per maund, the duty therefore on French shipments is 2½ per cent. only on its real value. The object of the French government, since 1815, seems to have been the increase of the direct trade between France and British India, and to this the French tarif has been directed. Upon the introduction of indigo into France by a French ship,

The duty is - - - - - - -	1 –	franc per kilogram.	
From European entrepôt - - - -	3 –	ditto	ditto
From any entrepôt out of Europe - -	1 40	ditto	ditto

Thus the admission of indigo direct from England, or by English ships, into France, being prohibited by the French navigation laws, indigo sent *viâ* Ostend is charged with three times the duty levied on indigo imported direct from India on a French ship, and *viâ* America 40 per cent. only. The effect of this on a maund of indigo may be estimated as follows:

DIRECT:				LONDON:		
						Francs.
1 maund, cost -	200 rupees			1 maund, cost -	200 rupees	500
Duty - -	5 –					
			Francs.	Import:		
	205	or	525	Freight at -	– 8 6	
				Insurance -	– 10 –	
Freight, about -	14 –			Charges -	– 12 –	
Insurance - -	20 –					
Duty - -	33 –				1 10 6 =	38
Charges, 2 per cent.	11 –					
			78	Export:		
		Cost	603	Com. brokerage	– 12 –	
				Charges -	– 2 –	
				Freight & charges	– 8 4	
					1 2 6 =	28
						566
				Landing charges in France	10 francs	
				Duties - -	99 –	109
						Fr. 675

Thus giving a much greater advantage to direct shipments than to the entrepôt imports. Hence the result has been, that the exports of colonial produce from British ports, since the new regulation of the French tarif in 1825, have nearly ceased.

Reduced 95 per cent.

The right of France to encourage her direct trade cannot be disputed; but it is a question whether, as it is equally the right of Great Britain to impose such a duty in India as would bring the indirect trade through England by English ships to a nearer level with the French direct trade, it would not be expedient to do so by increasing the duty levied on export in India.

The

The trade between France and British India is chiefly carried on by British capital, by credits from English houses.

The entrepôt trade *viâ* Ostend is carried on principally, though not exclusively, by Belgian ships to Ostend, where the goods are unloaded in port, and French ships receive them and carry them to a French port.

Under this head of inquiry some observations may be made upon our relations with the Netherlands, and the infringement by its government of the treaty with Great Britain of 1824, who have imposed duties upon British manufactures imported into Java almost prohibitory.

See Evidence, Maclean Deans, &c.

In the latter part of the year 1824, strong remonstrances were made upon this subject to the India Board; and under date 30th January 1826, the following communication was made to the London merchants from the India Board, "That Mr. Secretary Canning had addressed to the Netherlands Government remonstrances on the duties in question, as being in opposition to the object and spirit of the treaty of the 17th March 1824; that in reply, assurances had been given on the part of the King of the Netherlands of his disposition to consider the subject with a view to the modification of the duties." But since that period, although repeated applications have been made, no decisive answer has yet been returned by the Netherlands government. The duties remain, and the trade is almost gone from Great Britain.

How far, under the altered circumstances of the Netherlands, and the separation of Belgium from Holland, by which it no longer becomes the policy of Holland to protect the Belgian manufactures, it may not be advantageous to press the subject on the attention of the Dutch government, is a matter which must be left to the discretion and superior knowledge of Government,

By the Treaty, the duties on British manufactures, where there are none levied on Dutch articles of the same kind, ought to be 6 per cent., and where the Dutch are 6 per cent., British should pay 12 per cent. The double duties on foreign fabrics being the principle adopted.

The existing duties are,—on woollens and cottons, Dutch, 6 per cent.; British, 25 per cent. and 5 per cent. thereon, making 26¼ per cent., and the articles are subject to an arbitrary valuation every three months.

On hardware, on a valuation taken at 30 per cent. above the invoice, British pay 12 per cent., whereas the Dutch pay 6 per cent., and upon the invoice.

Manchester Chamber of Commerce.

ALL that seems necessary to be done is to go into a careful revision of the existing system of duties and restrictions, and to modify them in whatever degree may be found to be at once beneficial and practicable.

Glasgow Chamber of Commerce.

FOREIGN States are perfectly free to trade with India, and ought, in our opinion, so to remain; but the free port of Singapore has been hitherto shut against American ships, under some doubts of their right by the treaty with the United States to admission there; it is understood that that restriction has lately been taken off, though we have not seen any official notice of it.

Liverpool East India Committee.

GOODS by foreign vessels, as well exports as imports, are subjected to duties in the ports of India, from which those by British vessels are either entirely exempted, or pay a lower rate.

With a view to the great object of the advancement of India, we conceive it would be expedient to abolish these extra duties, in order to promote the free intercourse of foreign countries with India. Their continuance may also drive foreigners to resort to French, Dutch, or other settlements, in preference to the ports of British India. But the direct trade between India and China, and Great Britain, ought of course to remain in the possession of the British and Indian shipowner.

Mr. Mackillop.

FOREIGN ships trading with India are subjected to additional duties, and I am not aware any change could be made as to foreigners, for the benefit of India, without prejudice to the interests of this country.

Mr. Bracken.

FOREIGN bottoms pay double duties, I think, on all imports. I see no reason why they should not be put upon an equal footing.

Mr. Hill.

THE trade between foreign States and India is subject to double duties. The general interests of commerce would be promoted if it were subject only to the same rates of duty as the trade between India and Great Britain.

Mr. Langton.

I HAVE never heard it complained that the present arrangements with European or American) foreign states, in regard to trade with India, stood in need of improvement or alteration.

Mr. Wood.

ALL foreigners are allowed to resort to the ports of India on payment of the port charges, and to purchase whatever articles they may wish, and to ship them for Europe or elsewhere, on payment of the custom duties; and inasmuch as the foreign trade is not exempted from the payment of the customs, in the same way as the exports to England, Territory benefits more by the trade of foreigners than by the trade with Great Britain. Foreigners, with the special sanction of the Government, are permitted to establish themselves in the interior of the country, and some of the indigo factories are, I believe, carried on partly with foreign capital, although not to any great extent.

Mr. Lloyd.

I AM not officially cognizant of the arrangements with foreign states with regard to trade with India; the Indian duties upon foreign trade are double, as compared with the duties upon imports by British ships; but in whatever degree foreign trade can be encouraged, it will tend to augment the resources of India, and may give facilities by indirect means in accomplishing the annual remittance required by England, provided it does not displace an equal amount of British trade.

Mr. Mackenzie.

THE rules applicable to the trade of Europeans, Foreigners and Americans, will be found stated in Regulations VII. of 1818, and XV. of 1825, of the Bengal code. Native traders are not distinguished from British subjects. I am not aware of any change that could be made likely materially to affect the commerce of the country, though I might be disposed to get rid of the restrictions to which foreigners are subject in regard to the destination of the goods exported by them; and the excess of customs charged on their imports above those chargeable on articles imported on English bottoms, should I conceive be a distinct tonnage duty, not a per-centage on the value of the goods. On the other hand, in stipulating for the admission of British manufactures into foreign states or their colonies, we should have looked more to the cargo and less to the vessels employed.

Mr. Crawford.

THE general rule, with respect to the duties on foreign goods, is to impose a double duty on all merchandize imported on a foreign bottom, and when the article would be free in a British bottom, to charge the lowest British duty, namely, two-and-a-half per cent. With respect to exports the duties are always inconsiderable, and the difference between those imposed on merchandize exported, under the British and American flag especially, are very inconsiderable. The higher duties imposed on importations under a foreign flag appear to me to throw needless impediments in the way of the trade of India, and to afford no necessary protection to British trade, which stands on higher grounds,—its capacity to furnish the consumer at a lower cost, and to give the producer a higher price. This assertion, I think, may be easily proved. The subjects of the United States are the only rivals from whose competition we can have any reasonable ground for apprehension. In the three years ending with 1810–11, and when their only competitor was the East India Company, their exports from British India amounted to 1,705,814 *l.* In 1828–29 they fell to 162,258 *l.**, or to less than *one-tenth* of that amount. It is certainly not the rate of duty, but the open competition of the British merchant which has brought about this result, for the duties were far heavier before the opening of the free trade in 1814 than they have since been, or than they are at present. The monopoly of the colonial or carrying trade of India is a sufficient, perhaps more than a sufficient, protection for British commerce, and the effects of the competition of this branch of our trade with the Americans and with the East India Company, as far as they admit of fair comparison, may be adduced in proof. In 1813–14 the export and import trade of private British ships with Canton amounted only to 9,897,044 Spanish dollars, or to less than two millions sterling per annum, while in 1829–30 it rose to 31,368,300 Spanish dollars, or to upwards of six millions sterling. The trade of the East India Company with Canton, including that of England and India, amounted in 1813–14 to 13,650,700 Spanish dollars, or to about 2,700,000 *l.*, and in 1829–30 it had fallen off between 300,000 *l.* and 400,000 *l.* The means do not exist of instituting a fair comparison between the British country trade of India and that of the Americans. In 1816–17, the first year after the war, in which the American trade with Canton was re-established, the exports and imports amounted to 11,312,600 Spanish dollars, and in 1829–30 only to 8,026,243 Spanish dollars, showing a decline of above 600,000 *l.* A part of this decline may be ascribed to the competition of the free trader in the articles of opium, raw silk, cassia, camphor and other Chinese exports, of which three last commodities† the Americans may be considered until of late years as having enjoyed a monopoly. It is proper, however, to state, that other obvious causes have been in operation to reduce the amount of the American trade. The American teas have been in a good measure excluded from the ports of France and Holland by protecting duties, and from the British possessions in North America by the recent exercise

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* Report of the Committee of Correspondence of Court of Directors, 1813.—Report of Select Committee of 1831.

† These articles can only be imported into Great Britain in the open trade after trans-shipment at a British port in India. In the accounts, they are consequently represented as Indian importations. The raw silk cannot be distinguished from Indian, but the following Statement will show the increase in camphor and cassia, the peculiar products of China, and I add the article of tortoise-shell, which, although not the produce of Chinese industry, was for the most part imported from that country before 1814.

———		1814.	1828.	Increase per Cent.
Camphor - - - - -	*lbs.*	248,754	373,428	50
Cassia and cassia buds - - - -	–	173,988	571,560	228
Tortoise-shell - - - - -	–	3,775	27,361	624

India Finance and Trade, 1830.

exercise, in these, of the Company's monopoly; and bills having been substituted for dollars in the imports, their amount is necessarily excluded from the estimated value of the whole trade. For the reasons now stated, I am of opinion that countervailing duties are not necessary for the protection and security of the British trade with India, and that as far as foreign competition is concerned, all that is necessary to it is unfettered freedom. I am equally of opinion that the confiding the American trade to four ports of British India is vexatious and uncalled for; and as far as relates to its exclusion from Singapore in particular, I am convinced, from personal experience, that it is highly prejudicial to the interests of British commerce, the operations of which are narrowed and restrained by it.

Hull Committee.

WHILE we recommend that a liberal policy should be observed towards foreign states in their intercourse with India, the trade between India and China and Great Britain should most decidedly be secured to the British and Indian shipowner.

QUERY 10.—Are there any, and what, Benefits derived by the Revenues of Great Britain from the present System for conducting the Trade with India and China, which would be lost by a Change of System?

Mr. Bracken.

ANSWER.—I cannot contemplate any loss whatever to the revenue by throwing open the trade to the fullest extent. On the contrary, I calculate on an increase of consumption, the duty remaining the same, consequent on reduced price. The evidence, however, on the China trade is so complete and conclusive, that it is unnecessary for me to make any observation regarding it.

Glasgow Chamber of Commerce.

WE are of opinion, that no benefits derived by the revenues of Great Britain from the present system of conducting the trade with India and China would be lost by a change of system. In a free and open trade with China, the duty on tea would of course have to be collected, at the different ports of Great Britain, in the same manner as the duty on tobacco, brandy, &c. This might occasion a little additional trouble, and, perhaps, expense, at the different custom-houses, greater than is incurred by the present method of collecting it through the East India Company, but which would, we have no doubt, be much more than compensated by the increase in the consumption of that article.

Liverpool East India Committee.

WE believe there are no benefits derived by the revenues of Great Britain from the present system for conducting the trade with India and China, which would be lost by a change of system. When a free trade in tea is permitted, there may either be a specific duty according to quality, or an *ad valorem* duty may be collected upon the auction sales made at the different seaports, in the same mode, and with equal security, as the duty on the Company's sales is now collected.

That there will be a material increase in the consumption of tea, consequent upon such a reduction of price and improvement in quality as will be experienced under the free trade system, there can be no doubt, the duty on which increase will fully compensate for the effect of lower prices; and there is every ground for believing that the removal of those restrictions which now prevent the resort of British shipping to the Chinese seas, would lead to the development of new branches of trade with ports rarely if ever previously visited, and would tend materially to increase the trade and prove a fresh source of revenue to this kingdom. So far therefore from the revenue being impaired by a change of system, we feel assured it would be greatly benefited thereby.

The risk of loss to the revenue by smuggling will, in the article of tea, be lessened by the opening of the trade, as the temptation now held out by the high monopoly price of the East India Company, compared with the price in the neighbouring Continental ports, would be entirely removed, for there can be no doubt that British merchants in a free trade would import teas at least as cheaply as French, Dutch or other Continental merchants can do.

Manchester Chamber of Commerce.

THE Board is not aware of any. The monopoly by the Company of the trade with China has been occasionally represented by their advocates to be beneficial to the revenue of Great Britain, but from this doctrine we must entirely dissent. It has been satisfactorily shown, in the evidence taken by the Parliamentary Committees during the present inquiry, that tea could be imported cheaper by the private trade than it has ever been by the Company. If this fact be acknowledged, it follows that the article might, if necessary, be made to yield even a heavier revenue than it does at present, instead of its becoming smaller.

Mr. Lloyd.

AS to the benefits derived by the revenues of Great Britain from the present system of conducting the trade with India and China presuming this question relates mainly to the tea trade, it may be assumed as admitted that the present system of ascertaining and collecting the duties upon tea is not susceptible of improvement; by the plan of public sale and great competition the full value is obtained, a point most essential in the case of a duty *ad valorem* of 100 per cent.; and by the duty being received by the Company, and

paid

paid over to the Crown without any charge in respect thereof, the large revenue of 3,300,000 *l.* is realized in the Exchequer at an expense of about 10,000 *l.**

In the event of any extensive alteration of the present system, such as the free admission of the British public to the trade in tea, it is presumed that neither the same protection to the revenue, nor the same economical mode of collecting it, can be expected; the duty must be either an *ad valorem* or a rated duty.

If a duty *ad valorem* be continued, and that value is to be ascertained by a declaration of the value by importers, a wide door will be opened for fraud upon the revenue, by reason of the difficulty of forming a judgment of the value of an article requiring most elaborate examination to ascertain its quality.

See Evidence before the Lords:
Mr. Nicholas, Commissioner of Excise.
Mr. Roe, Commissioner of Customs.
Mr. Wilson - - ditto.

Evidence before the Commons:
Mr. Vivian, Solicitor to the Excise.
Mr. Roe, Commissioner of Customs.
Mr. Larken, Tea-broker.
Mr. Venn - Ditto.
Mr. Styan - Ditto.

According to the Evidence given in the year 1813, before both Houses of Parliament, by Officers of His Majesty's Customs and Excise, and by intelligent tea-brokers, the substitution of a rated duty, so as to protect the revenue, appears also to be beset with difficulties, arising from the varied qualities in teas of the same general denominations. In addition to these considerations, it is presumed that under the present system, from the absence of all personal interest in the issue of smuggling transactions, there is another important protection to the revenue.

The economical collection of this revenue at present is undoubted; the gross charge of collecting the excise duties, tea included, is stated in the Public Revenue Accounts to be 4 *l.* 18 *s.* 9½ *d.* per cent.: if the tea revenue, and the expense of its collection, be deducted from the gross Excise revenue, the per-centage of all exciseable articles excepting tea would be 5 *l.* 16 *s.* 9 *d.* per cent.; the expense of collecting the tea duty is about 6 *s.* 1 *d.* per cent.

All these considerations lead to the conclusion, that the probable effect of an extensive alteration of the present system will afford facilities for defrauding the revenue, and that the expense of the collection will be materially increased; nor does it appear to me that any equivalent advantages can be secured under the alteration.

A considerable reduction of the rate of duty would probably be the only mode of preventing smuggling, under the altered system.

Mr. Langton.

THE alleged cheap collection of the duty on tea is an obvious and gross exaggeration; not the lockers only in the London tea warehouses, as pretended by the Company, but the inspectors of wholesale and retail stocks throughout the land, a proportion of the charges of the Preventive Service, of the Excise Board, and even of the Customs, constitute the expense of collecting this duty.

It has been said that an *ad valorem* duty could not be collected on this article in the outports; but if an *ad valorem* duty should be found preferable to one by the weight, according to the description of tea, as in America, there is no doubt it could be levied as correctly in the greater outports at least as in the ports of London.

If a change in the system of this trade should reduce the sale price, and with it the duty, the consequent increase of consumption would probably more than compensate for such reduction, independent of the benefit which would result to the revenue, the manufactures and general commerce both of this country and of India, from the increase of old and the development of new branches of trade, with countries rarely heretofore visited by our commercial marine or our merchants, owing to the rigid exercise of the exclusive privileges of the East India Company.

Mr. Crawford.

I AM not aware of any benefits which the public revenue derives from the present system of conducting the trade with India and China, which would be lost by abandoning what remains of the system of monopoly. In the discussions which preceded the Charter of 1813, it was warmly argued that an open trade would inevitably give rise to extensive smuggling, and, with a view to restrain this anticipated contraband trade, many needless precautions were taken by the Legislature. The most important of these have since been wisely abandoned, and the experience of near 18 years has proved that they were utterly unnecessary. There has been no smuggling in the Indian trade. I am not even aware that since 1814 a single allegation has been made to this effect. A small quantity of teas, silks, and perhaps some other Indian commodities, has, since the commencement of the present Charter, no doubt, been smuggled into the kingdom, but not through the regular shipping carrying on the trade between Great Britain and India, but, as had been early predicted, from the far more convenient position of the opposite coast of the Continent.

Before the commencement of the present Charter, the duties on all articles imported from the East Indies and China were, with inconsiderable exceptions, paid by goods imported by the East India Company. At present the Company may be said to contribute to the revenue only through the importations of tea, leaving all other articles to the free trade. The effects of the monopoly and of the open trade, in so far as concerns the public revenue, may therefore be seen by comparing the amount of duties on tea and on all other articles before and since 1814. I have not at hand any document to refer to for the precise amount of the revenue derived from East Indian importations prior to 1814, but to the best of my recollection they amounted, tea excepted, to about . In 1828, not a productive year, they amounted to 761,156 *l.* This at least shows that the free trade has proved far from detrimental to the revenue. The increase which has taken place is the more remarkable

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* Evidence before Committee on East India Affairs, 3 June 1830.

able, when we consider the great reduction which in most instances has been made in the rates of duty, as will appear by the following short enumeration.

GOODS.	DUTY in 1814.	DUTY in 1828.
	s. d.	*s. d.*
Coffee - - - - - - - - -	- - -	– 9 *per lb.*
Cotton Wool - - - - - - -	16 11 *per* 100 *lbs.*	6 *per cent.*
Indigo - - - - - - - - -	– 2½ *per lb.*	– 3 *per lb.*
Saltpetre - - - - - - - - -	– 4½ - *cwt.*	– 6 - *cwt.*
Raw Silk (Bengal) - - - - - -	3 9 - *lb.*	– 1 - *lb.*
Ditto (China) - - - - - -	5 7½ - *lb.*	– 1 - *lb.*
Ginger - - - - - - - - -	22 11½ - *cwt.*	11 6 - *cwt.*
Pepper - - - - - - - - -	1 10½ - *lb.*	1 – - *lb.*
Sugar - - - - - - - - -	30*s.* a' 33*s.* *cwt.*	37 – - *cwt.*

The revenue derived from tea in Great Britain and Ireland, in the eight years from 1814–15 to 1821–22, and in the subsequent eight years ending with 1829–30, were respectively as follow:

First period - - - - - - - £.30,504,615
Last period - - - - - - - 29,838,601

This exhibits a falling off of above 600,000 *l.*, or at the rate of above 80,000 *l.* per annum, although the duty in the last period was generally four per cent. higher than in the first*. The advantages to the revenue, therefore, as far as the imperfect materials within my reach afford me the means of judging, seem all to be in favour of those articles which have come under the management of the open trade. Under the free trade, with reduced duties, the revenue has advanced: under the monopoly, with increased duties, it has declined.

A note to the return of the tea revenue, given in to the Select Committee of the House of Commons in 1830, states, that "the tea duties are collected by the East India Company, and paid over to the Crown, without any charge whatsoever in respect of such collection;" and it was attempted to be shown before the same Committee, that the whole excise charges on account of the collection of the tea duties were under 11,000 *l.* per annum. Upon these extraordinary assumptions comment is hardly necessary. The vigilance of His Majesty's navy, of the preventive service, and of the establishments of the customs and excise, are equally exercised, as every one is aware, in the protection of the tea duty as in that of any corresponding branch of the public revenue, and if they were not so exercised, it is plain enough that no duty could be collected. Tea, therefore, in common with tobacco, foreign spirits, and similar commodities, is justly and properly chargeable with its due share of all the establishments employed for the security and collection of the general revenue. By the regulations established at the India House, under the sanctions of Acts of Parliament, the purchasers of tea pay the whole duties before the tea is delivered. All that remains to the Company to do is to pay them over to the Excise. For the performance of this easy function, the cost to the State appears to me to be, without reference to the restraints imposed by the monopoly on commerce, exactly the difference of price between the cost of tea under the present system and in an open trade. Judging from the fair and ample experiment made under the sanction of the Board of Control in 1830, this difference, calculated upon our present consumption, is not less than 1,800,000 *l.* per annum†. It is obvious that this amount might be taken by the State in the shape of revenue, without enhancing the price of tea to the consumer one farthing. It is a charge of collection, therefore, independent of a proportion of the usual establishments engaged in the protection and collection of the general revenue, of certainly not less than from 50 to 60 per cent, viewing the services of the East India Company merely in a fiscal point of view. This will sufficiently show that the tea duties are not only not collected "without any charge whatsoever," but that they are infinitely more costly in the collection than any similar branch of the public revenue, indeed, than any branch of it whatever. I will add, that a revenue collected at such a charge, and supposing no cheaper means could be devised of realizing it, is one which ought not to exist at all in any well-regulated country. In so far as the services of the Company are concerned in the collection of the tea duty, the result is this, that for every 20*s.* taken from the pockets of the people, scarcely 13*s.* find their way into the Treasury.

Mr. Hill.

THE benefits derived by the revenue of Great Britain from the present system for conducting the trade with China is, that a large amount of revenue is paid into the Exchequer, without risk and without expense. The effect of any extensive alteration in that system

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* Appendix to First Report of 1830, pp. 84 & 90.

† First Report of 1830, p. 493, and Appendix.

Appendix, No. 4.

Trade with India: Answers to Queries.

would certainly be to subject this branch of revenue to the ordinary charge for collection, and probably to a great risk of smuggling. I apprehend there would be much difficulty in levying an *ad valorem* duty as at present, and that, to escape as much as possible from that difficulty, the duty would need to be made either more burdensome or less productive.

The most serious objection to any extensive change of system is, in my judgment, the hazard, to which I have already adverted, of a repeated or protracted interruption of commercial intercourse with China, which would not only affect the revenues of Great Britain when it occurred, but would probably affect them permanently, by putting an end to the national preference for tea.

Mr. Mackenzie.

ON this point I have nothing to communicate to the Board, to whom it would be useless to state the facts and arguments, which will be much more ably, and with fuller information, urged by the gentlemen, of the existing system, still more those which will reach them from a thousand quarters in recommendation of a change. I do not understand that the Board desires, and I cannot imagine it would value, my bare opinion upon such a question.

Mr. Mackillop.

IT will be obvious to you that the revenue of India is deeply interested in the trade with China as well as that of Britain, and any interruption to that source of supply detrimental to the one, would in all probability be equally felt by the other. The most direct answer I can give to your Query is, that the risk of loss to the revenue of both countries will depend on the extent of any change that may be made in the present system. I presume any alteration which it may be proposed to make, will have in view the increase of the export of British manufactures, and larger import of tea at a cheaper cost. These are doubtless objects of great importance: but in seeking to obtain them, we must be careful to avoid the risk of losing what we already possess. I consider our commercial intercourse with China as being of a somewhat uncertain character. It is not secured by treaty; it is, in fact, rather permitted than sanctioned by the Chinese government, and subject to the whim and caprice of a despotic power.

Mr. Larpent.

THE care and facility with which the revenue on tea is now raised is certainly *primâ facie* a cogent argument for the maintenance of the present system; but what reason is there for supposing it would diminish upon a change of system, and the substitution of private for the Company's trade? The immediate effects would probably be a rise of price of tea in China. The demand of private speculators would probably be excessive, as it always is on the opening of a new trade; and the necessity of bringing home return cargoes for speculative exports to China would induce the owners of ships from London and the outports to bring more tea than the market would consume, and at higher prices than the Company's supply. The check upon this would be, the want of arrangement in China until commercial establishments are formed, and if that operates strongly, the supply of tea may be smaller; but this difficulty would soon be overcome, and meanwhile the two years' supply of the Company would feed the home market: and if the home prices were raised, the revenue would rise with them. But in a short time, it is to be presumed, the average supply will be furnished as heretofore, and if an excess of the present supply, and prices fall in England, the duty will be on a larger quantity; and the consumers of tea, having a surplus of the money heretofore applied to its purchase, may afford to increase their consumption of sugar or other highly-taxed article.

How would the year's supply left in the Company's hands when the charter expires affect the market as respects the private trader?

Thus far as to amount of revenue under a change of system. As to security of revenue it does not seem probable that if all tea cargoes were compulsorily brought into docks with bonded warehouses, and the dock companies allowed to take the duty, that the revenue would be less protected, or collected at a greater expense than as at present by the East India Company.

The charges of collecting the revenue generally might be reduced by employing Dock Companies.

Again, the introduction of tea into the bonded warehouses of Liverpool or Glasgow, and perhaps an extension of an *internal* bonding system, would bring tea cheaper to the consumer and increase his consumption, and the cheapness would not be on the *upset* price to affect the revenue, but on the retail price; so that the country, the manufacturers, and others in the lower and middle classes, would benefit, and the revenue not be diminished.

Import, wholesale.

But whilst the advantages to India of opening the China trade, in a commercial point of view, are thus set forth, and it is attempted to be proved that the revenue would not suffer, there is much yet to be considered before the agency of the Company in the China trade be entirely done away with.

The substitution of cheap ships and moderate freights for the present expensive vessels of the Company, and the admission of private enterprize and skill into the trade, both as respects India and England, are obvious advantages; but the attempt to purchase them may be inexpedient, if there be any real danger of shutting out the British trade altogether from China in making the experiment.

The evidence before Parliament as to the temper and character of the Chinese government is conflicting. That the trade between China and England is more advantageous to the latter than the former cannot perhaps be denied.

What

What has been done in Japan against Europeans may be done in China. A recourse to arms to compel the Chinese to trade would be an experiment of which the injustice and expense would be certain, and the result very problematical. On the other hand, the existence of the American trade, and of the Indian country trade with China, affords a strong argument for the expediency of trying the open system; but as these trades have grown up under the East India Company, their existence is not perhaps conclusive evidence of the safety of a free trade without the Company.

Will the Chinese bear the introduction of British manufactures? *See* the account of riots upon the use of British yarn. The Chinese follow the old mercantile European system, and confine the tea trade to Canton, though the tea be grown in a distant province, in order to give employment to their people to carry it to Canton.

A gradual enlarging of the private trade, taking away all that is not absolutely of benefit to the Company, opening what the Company do not use themselves, that is, giving to the private trade all but the purchase of tea, might be attempted on the renewal of the present Charter, and a clause inserted for the power of a gradual change to an entire free trade, to be reserved by Parliament, on certain conditions to the Company as to their dividend, &c.

If the outward trade to China were perfectly free, and the Company's exclusive privilege be confined to the purchase of tea from the Hong, and its sale to the exporter or his agents, the prejudices of the Chinese might not be shocked, and the oppression and chicanery of the Chinese might be resisted more successfully than by individuals, and adulteration of the article prevented, which, if carried to an excess, would stop its consumption.

The free traders might employ the Company's Factory or not as they pleased; and the Company's Factory should be confined to a certain limited per-centage on the cost; or, to prevent abuse, a certain rated charge per pound weight.

The Company's Indian treasury might provide a large portion of the funds for the purchase, and pay the Territorial charges at home, by the bills drawn against the tea payable in England. The consumption of tea is too general, the demand too certain, to entertain a doubt of the private trader taking off the tea from the Company; and the suggestion is offered only as a mode (complicated perhaps, and therefore not desirable) of avoiding collision with the Chinese, and the possibility of a rupture with a nation so singular and so jealous, and consequently of the loss of so valuable and important a branch of trade.

WE cannot contemplate the loss of any benefits derived by the revenue of Great Britain from the present system of conducting the trade with India and China, should a change of system take place; on the contrary, we believe the revenue would be materially benefited by the increased trade we anticipate, but particularly by the importation of tea.

Hull Committee.

I BELIEVE I am not outstepping the bounds of discretion when I assert, that if the Company's trade to India and China were entirely abolished, the commercial intercourse of Great Britain with the East would speedily be increased to tenfold its present amount; if so, it is obvious that the public revenue, so far from losing, would be benefited in proportion by this auspicious change.

Mr. Rickards.

QUERY 11.—CAN any Measures, not involved in previous Questions, be suggested, calculated to advance the Interests of Indian Commerce, such as the Improvement or Increase of the Exportable Productions of India, &c.&c.

ANSWER.—THE measures proposed to benefit Indian commerce are,

Mr. Larpent.

1. A remodelling of the Customs table; for the expediency of which, *see* Statement delivered to the Board of Trade in 1831.

Sir C Forbes' Evidence.

2. Equalization of the duties on Indian sugar; difference 10 *s.* per cwt.
3. Reduction of duties on Indian cotton and silk manufactures, which pay here 10 and 20 per cent. *ad valorem*, whilst British manufactures in India pay 2½ per cent. only; and alteration in mode of taking the same on silk piece-goods, in London by Company's sales, in Liverpool by valuation.

See Petition from Natives.

PETITION of Natives of Bengal relative to Duties on Cotton and Silk.

Calcutta, 1st September 1831.

To the Right Honourable the Lords of His Majesty's Privy Council for Trade, &c.

The humble Petition of the undersigned Manufacturers and Dealers in Cotton and Silk Piece-Goods, the fabrics of Bengal;

Sheweth,

That of late years your Petitioners have found their business nearly superseded by the introduction of the fabrics of Great Britain into Bengal, the importation of which augments every year, to the great prejudice of the native manufactures.

That the fabrics of Great Britain are consumed in Bengal without any duties being levied thereon to protect the native fabrics.

That the fabrics of Bengal are charged with the following duties when they are used in Great Britain:

On manufactured cottons, 10 per cent.
On manufactured silks, 24 per cent.

Your Petitioners most humbly implore your Lordships' consideration of these circumstances, and they feel confident that no disposition exists in England to shut the door against the industry of any part of the inhabitants of this great empire.

They, therefore, pray to be admitted to the privilege of British subjects, and humbly entreat your Lordships to allow the cotton and silk fabrics of Bengal to be used in Great Britain "free of duty," or at the same rate which may be charged on British fabrics consumed in Bengal.

Your Lordships must be aware of the immense advantages the British manufacturers derive from their skill in constructing and using machinery, which enables them to undersell the unscientific manufacturers of Bengal in their own country; and although your Petitioners are not sanguine in expecting to derive any great advantage from having their prayer granted, their minds would feel gratified by such a manifestation of your Lordships' good-will towards them; and such an instance of justice to the natives of India, would not fail to endear the British Government to them.

They, therefore, confidently trust, that your Lordships' righteous consideration will be extended to them as British subjects, without exception of sect, country or colour.

And your Petitioners, as in duty bound, will ever pray.

Signed by 117 natives of high respectability.

4. Opening new ports for the importation of Indian goods, and extension of the bonding system into the interior of the kingdom on articles heavily taxed.

5. Encouragement to persons to settle in India.

Colonization is neither practicable nor desirable: but the settlement of respectable persons is most important for the improvement of Indian produce.

Whilst the law remains as it is, respectable persons will not subject themselves to the power of deportation; and to control the idle and adventurous persons who go out under the existing regulations that power may be necessary. Practically, at Calcutta, Madras or Bombay, the trader is secure; but to make him and his skill and capital useful to India, he should be encouraged to go into the interior, and his rank and station, in relation to the covenanted servants of the Company, improved. The question, however, is one of much difficulty; and it is not easy to make any single alteration in so complicated a system with safety; the change must be general, and of the system itself.

RESOLUTIONS of London Merchants.

AT a Meeting of the Merchants and Agents in London connected with the Trade of the East Indies, held at the Office of the East India Trade Committee, Broad-street, on Tuesday, March 2, 1830; Richard Campbell Bazett, Esq. in the Chair;

The Report of the Committee appointed at a previous meeting, consisting of the following gentlemen: Edward Fletcher, Esq., David Clark, Esq., William Crawford, Esq., G. G. de H. Larpent, Esq., and James Mackillop, Esq., having been read and discussed, it was resolved unanimously,

1st. That the time has arrived when it has become advisable that the opinions and views entertained by the East India merchants and agents resident in London in relation to the inquiries now pending in both Houses of Parliament, as connected with a renewal of the Charter to the East India Company, should be publicly declared.

2d. That it is the opinion of this meeting, from the experience obtained since the opening of the trade to the East Indies, by the 53d of Geo. 3, and subsequent Acts, that the manufacturing, shipping and commercial interests of the United Kingdom have derived very important advantages therefrom.

3d. That this meeting confidently relies that, in any renewal of the Charter to the East India Company, due provision will be made to allow such free intercourse of British subjects with India, and to give to them such right of settling therein as shall (consistently with the security of the British Government and the welfare of the native population) be best calculated to promote the full development of the internal resources of that country, and, by the application of British skill and capital, improve its various products, especially those of sugar, cotton, silk and tobacco; these being the principal means by which, in the opinion of this meeting, a further extension of the valuable trade with India, now obstructed by the difficulty of obtaining returns, may be facilitated.

4th. That, adverting to the fact of the Government of India having recently imposed a heavy and most vexatious burden on the commerce of that country, through the operation of the "Stamp Regulation," it is, in the opinion of this meeting, due to the commercial interests of India that the trade should be at once relieved from that Regulation, and protected against the imposition of any tax whatever by the local Government, without a fair opportunity being afforded to all parties affected thereby of canvassing its merits and provisions, and of submitting to the Government such objections as they may entertain to the measure previously to its acquiring the force of law.

5th. That it is the opinion of this meeting, and is supported by the personal experience of many of the members now present, that commercial dealings on the part of the Government of of India, whether as merchants or manufacturers, are destructive of fair competition, and are, in consequence, calculated rather to depress than excite commercial enterprise through the countries subject to their dominion. It is therefore most important to the mercantile prosperity of India that the Government of that country should be entirely restricted, from all commercial dealings, save and except, in reference to the export trade from India to Europe, it be absolutely necessary to buy produce in open market for the purpose of remittance in aid of the territorial demands on the London treasury, when no other means of supply can be obtained.

6th. Whilst this meeting expresses this opinion as to the bounds which should be set to the commercial interference of the government of India, it desires to be distinctly understood not to uphold the usefulness or necessity of even such limited transactions, believing, as it does, that the condition of India will, under a free and open competition of commerce, afford further proof to the experience furnished by all other countries in the world, that the work of remittance can be best performed by means of the industry, intelligence and economy of merchants individually interested in the result of their undertakings.

7th. That this meeting refrains, at this time, from making any declaration on the important question of the monopoly in the supply of tea to this country now vested in the East India Company, because, in the opinion of this meeting, that subject is interwoven with various other considerations, besides those purely commercial, which render a full investigation indispensably necessary for establishing a fair and just decision as to the course which it may be wise to pursue in furtherance of the common interests of our country.

8th. But pending the consideration which is now giving to this most important object, this meeting cannot withhold the expression of its opinion, that the interests of British merchants, shipowners and manufacturers, ought not to be any longer disregarded in relation to the commerce of China; nor the expression of its hope, that merchants of this country shall be no longer excluded from the exercise of their skill and the employment of their capital in a lucrative branch of the commerce of the world, open to all other nations of Europe and America, whilst the exclusion of the private merchants of the United Kingdom has, without producing any corresponding benefit to the East India Company, had the direct effect of checking the general commerce of the country, and narrowing the consumption of its manufactures.

It was further resolved,

That the foregoing Resolutions be embodied in Petitions to the two Houses of Parliament respectively, and that the same be prepared for presentation with as little delay as possible.

R. C. Bazett, Chairman.

IMPORTS.—*Calcutta, Madras and Bombay*, 1830.—[*The Value is official*]

		Into London	Into Liverpool	Total Quantity	Total Value.
					£.
Silk, London, Company's Bengal - *bales* 6,980 Private trade - - - 1,282		8,262	49	8,311	790,600
Indigo - - - - - - -	*chests*	30,334	1,433	31,767	1,429,515
*Piece-goods, Silk and Cotton (supposed London)		- -	- -	- -	215,000
Saltpetre - - - - - -	*bags*	67,856	31,690	99,546	262,000
Sugar - - - - - - -	*bags*	87,531	33,631	121,162	201,936
Coffee - - - - - - -	*bags*	10,912	1,448	12,360	25,500
Rice - - - - - - -	*bags*	39,889	35,978	75,867	16,500
Cotton Wool - - - - - -	*bales*	15,801	14,100	29,901	160,000
Lac-dye - - - - - -	*chests*	1,568	561	2,129	50,000
Shell-lac - - - - - -	*chests*	1,849	957	2,806	25,000
Safflower - - - - - -	*bales*	632	659	1,291	22,589
Pepper - - - - - -	*bags*	10,020	4,216	14,236	17,000
Castor Oil - - - - -	*packages*	1,811	577	2,388	3,600
Cassia Lignea - - - - -	*chests*	3,459	580	4,039	11,200
Bullion from Bengal, in dollars, rupees, &c.— Value in sicca rupees: 1830: — 1831: 19,23,423 July - 3,89,521 - - Jan. - 2,79,598 Aug. - 6,55,046 - - Feb. - 56,688 Sept. - 2,02,386 - - March - 1,14,787 Oct. - 1,44,919 - - April - 2,54,203 Nov. - 2,50,357 - - May - 2,74,202 Dec. - 2,81,194 - - June - 2,53,959 19,23,423 — 31,56,860		315,000	- -	- -	815,000
Bullion from other Presidencies, not known, but supposed to be about - - - - -		500,000			

	Into London.	Into the Outports.	TOTAL.
	£.	£.	£.
Gums:	£. 7,260	£. 1,050	£. 8,310
Arabic	630	840	1,470
Animi	1,300	- -	1,300
Gamboge	300	60	360
Olibanum	3,500	150	3,650
Myrrh	1,400	- -	1,400
Seneca	100	- -	100
Assafœtida	30	- -	30
Spices:	£. 3,850	£. 610	£. 4,460
Cardamums	3,200	350	3,550
Cloves	350	260	610
Mace	200	- -	200
Nutmegs	100	- -	100
Ginger	1,000	- -	1,000
Elephants Teeth	18,000	6,000	24,000
Horns and Tips	2,000	2,000	4,000
Deer Horns	1,000	- - -	1,000
Hides	500	900	1,400
Skins	- - -	2,750	2,750
Galls	2,500	210	2,710
Tortoiseshell	2,000	- - -	2,000
Mother-of-Pearl Shells	8,000	205	8,205
Tin	12,000	- - -	12,000
Tincal	3,375	4,000	7,375
Seed-lac	- - -	125	125
Senna	2,900	720	3,620
Aniseed	2,000	210	2,210
Munjeet	- - -	690	690
Arrow Root	- - -	800	800
Sago	- - -	200	200
Cassia Oil	- - -	100	100
Hemp and Jute	15,000	5,000	20,000
Coculus Indicus	400	- - -	400
Aloes	1,000	- - -	1,000
Rattans	- - -	500	500
Sapan Wood	- - -	715	715
Ebony	6,000	1,120	7,120
Teak Wood	- - -	300	300
Lignum Vitæ	- - -	900	900
Dates	- - -	10	10
Cigars	- - -	350	350
Wheat	- - -	500	500
Flour	- - -	35	35
Pickles	- - -	5	5
Coral	- - -	5	5
Coir Rope	4,800	1,300	6,100
Hawsers	- - -	150	150
*Silk piece-goods	- - -	4,500	4,500
Nankeens	- - -	100	100
Sundries not enumerated	25,359	500	25,859
TOTAL of Articles (other than Bullion) of which the Values, and not the Quantities, are stated, for London and the Outports	117,944	36,560	154,504

Mr. Mackillop.

THERE has been an increase in the annual imports from India since 1814. Indigo, for instance, the most valuable export from India, has increased since the above period fully one quarter in quantity, though this will not appear by the returns of the trade to this country, as during the war very little was exported from India direct to the Continent, and consequently no comparison can be made with the direct trade to the Continent of Europe now existing. Prior to 1814, cotton piece-goods were shipped extensively to England from Bengal, and a considerable supply of raw cotton was also sent frequently from both Bengal and Bombay. The great increase which took place in the manufacture of cotton piece-goods in England, soon after the general peace, occasioned an unusually large supply of raw cotton to be brought from Bengal and Bombay for two or three years. At present, the import from the former place is small, owing to the superior quality and the low cost of the cotton grown in the United States of America, and with which Bengal cotton is not likely to compete successfully during a free intercourse with America. The import from Bombay (where the quality of the cotton is superior to that of Bengal) continues, but on a limited scale, with reference to the shipments of 1815, 1816 and 1817. The imports of raw silk have increased during the present Charter, but this article is chiefly in the hands of the East India Company. The imports of saltpetre have also increased; and Bengal will probably continue to be the chief

chief source of supply, the cost of production being low, and thereby enabled to compete with Peru, from which country some shipments have recently arrived. The imports of lac-dye, shell-lac, and various articles usually denominated drugs, have gone on increasing; and, as a general remark on this subject, I may observe, that at present, and for some time past, the trade has been decidedly profitless.

It is my opinion, that every means should be used to induce the Government of China to admit of our having a settlement on their coast similar to the Portuguese possession of Macao, or in some contiguous island, for the residence of British subjects, and as a safe depôt for goods. Between such a settlement and the Chinese, there is every chance of an intercourse being speedily established, and an extensive trade carried on, unfettered by the system of monopoly existing on the part of the Chinese at Canton. This arrangement would probably afford the means of getting our manufactures introduced into various parts of China, which experience shows can only be done to a limited extent through Canton, unless some depôt of this kind can be established; and so long as our shipping have only access to the port of Canton, I see no reason to calculate on an early increase of our exports; the attempt would, in all probability, be attended with serious loss. While the import and export trade of China continue to be controlled, as at present, by the Hong, my belief is, that tea, the principal import into England, ought to be more cheaply purchased at Canton, by only one party buying, than if there were a great many buyers in the market. It would, in fact, be one monopoly opposed to another; and I see no reason why a public body should not, as to freight and other charges, bring tea to this country as cheaply as could be done by individuals. It will be understood that this opinion is founded on the present state of our commercial intercourse with the Chinese. Tea is the only article the East India Company export from China. The raw silk and other goods brought from that country are imported by individuals, either in the privilege tonnage of the Company's ships, or *viâ* Sincapore.

It would obviously be to the advantage of exporters of goods from this country, were the duties reduced on the importation of Indian produce into England. I allude particularly to sugar, silk piece-goods, pepper, and almost every description of spices, &c. It is acting inconsistently to encourage the exports of a country, and at the same time to repress the importation of the productions of the state to which the exports are sent; it is, in fact, a system of trade not calculated to be beneficial to either party.

The circumstance of the Company having to pay a large sum annually in England out of their Indian revenue, tends to encourage the import of Indian produce into this country; but, on the other hand, it has the effect of discouraging the export of goods from this to that quarter, as the funds prepared by the Company for remittance to England come into competition with those arising from the proceeds of goods sent from this country, either in the purchase of goods or bullion for shipment to England, or bills of exchange, thereby rendering each of these media of remittance less favourable for those who require to send funds than would otherwise be the case. For several years great inconvenience and difficulty have been experienced in bringing home funds. Shipments of goods have been frequently attended with loss, and the consequence is, latterly bullion has been imported from the several Presidencies of India by individuals as well as by the Company. It is obvious, therefore, that the trade from India, in the present state of the European markets, cannot be increased with advantage, unless by encouragement to the import of such articles as are alluded to in my answer to the second Query.

I am not aware that any facilities can be given to encourage the increase of the trade from India beyond those I have already adverted to. The Governments of India ought to afford every encouragement for the production of exportable commodities at the lowest possible cost; for, as I have explained, very great difficulties exist in effecting remittances from India. To illustrate how this difficulty operates, I may observe that a great portion of the indigo, and also other articles imported during the last two years, have not realized here more than 1*s.* 3*d.* per rupee, while the mint value of that coin may be stated at 1*s.* 11¾*d.*; and hence it is that individuals, as well as the Company, latterly have effected remittances by bringing home silver instead of goods. But this mode of remittance from India or China, if continued, must check the import of goods from this country; for as neither India nor China produce the precious metals, the withdrawing any considerable part of the currency of these countries will diminish their ability to make purchases, unless a supply be derived by them from other countries, which does not seem likely to happen as respects India; for North and South America and Persia, which formerly sent extensive supplies of bullion to India for the purchase of silk and cotton piece-goods, and more particularly the latter, are now supplied from England.

Manchester Chamber of Commerce, and East India Committee.

THE improvement and increase of the exportable productions of India would doubtless be a great good to India, and not to India merely, but to this country. The improvement in the quality of Indian cotton is an object of paramount importance to the prosperity of the cotton manufactures of Great Britain; so much so, that every facility should be afforded to the speedy development of whatever India is capable of accomplishing in this way*; but

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* The estimated consumption of raw cotton in Great Britain in the year 1831 was not less than 260,000,000 lbs., of which the whole of the British colonies (India included) did not furnish more than 15,500,000 lbs.

but we have no specific measure to suggest, unless it be the obvious one of permitting British subjects to hold land. If injurious restrictions be removed, and latitude given for the natural operation of British capital, skill and enterprise, in aid of the fertility of the soil of India, and the industrious habits and peaceable disposition of its inhabitants, every thing will be done that is requisite, and more certain and permanent improvement be made than could be calculated upon from any forced measures.

Glasgow Chamber of Commerce.

EVERY improvement or increase of the exportable productions of India would, no doubt, have that effect; and, with a view effectually to promote such desirable objects, we earnestly hope that the licence system by the East India Company shall be entirely abolished, and every encouragement and facility, consistent with the safety and tranquillity of India, will be granted to British subjects going there, from whose skill, capital and enterprise most beneficial results may reasonably be expected.

We shall briefly mention some other measures which we consider would greatly promote the interests of Indian commerce:—viz. 1st. The reduction of the duty on the importation of salt into India from this country. This article is strictly monopolized by the Company, as, though nominally allowed to be imported, the duty being three rupees per maund, or about 8 *l.* per ton, it is virtually prohibited; such a reduced rate of duty as would admit of the article being extensively imported into India, would afford an equivalent to the Government for the profits of their present monopoly, and greatly promote and extend the Indian trade.

2d. The utmost facility should be given to the inland trade of India by the abolition of all transit duties.

3d. A Government establishment of sailing packets or steam-boats betwixt India and Great Britain, for the more speedy and regular conveyance of letters and despatches between the two countries.

4th. It may not be out of place here to mention the very great benefit which Indian commerce would derive from a reduction in the duties on the importation of East India products into this country, say on sugar, coffee, pepper, sago, dye-stuffs and drugs. The trade in these articles might be greatly increased, to the mutual benefit of the people of India and of this country, were the import duties not so exorbitantly high. Wheat has of late become an article of import from India, and, on a moderate rate of duty, promises the double advantage of an additional security against scarcity at home, and of providing against an extreme depression of the rates of freight in India.

A practical illustration of the benefits to be expected from a reduction of duties is to be found in the article of rice, the importation of which has increased since the duty was lowered, to a very great extent.

Liverpool East India Committee.

WE would in particular suggest that encouragement be given to men of talent, particularly acquainted with the best modes of raising and improving the different products of India, to settle in the interior of the country; that encouragement and protection be given to men of capital to invest their property in land by grants in perpetuity on easy terms; and that facilities be afforded for the establishment of a free intercourse between different parts of the country, by the construction of bridges and roads.

We would suggest, that the present vexatious and expensive licensing system be abolished, and that persons engaged in trade be allowed to proceed to India, to reside there, to proceed to all parts of that country, without being subjected to further restraint than the carrying of a passport, or such other document as may serve to afford them protection, while it does not occasion any unnecessary expense or delay. That security of person and property be afforded by a prompt and equal administration of justice in all parts of the country; and that the power at present possessed by the local governments of ordering the summary expulsion of Europeans from India be withdrawn.

That no new duties or taxes be imposed upon produce or property in India without the sanction first obtained of the British Parliament; and that such scale of import duties be adopted in this country, as shall place the products of India upon a footing approximating more nearly than at present to those of other British colonies; that all monopolies now held by the East India Company be entirely abolished; and that, if they be allowed to retain the sovereignty of British India, they be prevented from engaging in any trade themselves, or from entering into any treaties or other engagements with native powers, of a nature calculated to repress or throw impediments in the way of commercial dealings between the natives of those countries and the British merchants in India; and lastly, we would suggest that, in connexion with the opening of the trade to China, a representative of the British nation, with powers emanating directly from the Crown, be appointed to reside in China for the protection of our commerce, in the room of the present objectionable system pursued in that country by the East India Company.

The most important object now in the contemplation of the merchants and manufacturers of Great Britain is a free trade with China, and a perfectly free importation of tea on the expiration of the present Charter, permitting it to be brought from any ports in China, from Sincapore, or even from foreign countries in British ships.

The manufacturers of the United Kingdom will in such case participate largely in the export of goods on their own account, for they can of course furnish them at the lowest rate;

rate; and the impediments so generally felt in our export to foreign countries, namely, the want of returns, will in this case be provided against by the great extent to which the importation of tea will probably be carried; the advantages which Great Britain possesses for a free trade with China are so great, that it is highly probable this country would become the great mart for the supply of tea to the principal places in Europe and America.

Hull Committee.

BY abolishing the present odious system of licences, and allowing persons to proceed to all parts of India without any injurious and vexatious restraints; by allowing the investment of property in land, and the establishment of settlers free from summary and arbitrary expulsion, the great object would be attained of securing the advantages of British skill and management in the culture of those products which now rank low in estimation, but would thereby be improved in their quality to the highest state of perfection, and extended to whatever the world may require.

The same degrading rule still continues in force against all British subjects settling in any place within the extent of the Company's dominions, except under their licence and during their pleasure; and so jealous is the Company of commercial interference, that the natives are deterred from disposing of their products to private merchants, and the extension of commerce, beyond what the caprice and interest of the Company allow, discouraged; all private trade, therefore, must be placed in hands doubtful and objectionable; and in order still more to check or suspend such traffic, the transit duties are varied, and the trade in any articles suspended or declared free, as suits the interest and views of the Company in their capacity as merchants.

Since the Directors of the Company have been the monarchs of our vast possessions in India, no facilities of communication with the interior by roads have been afforded, nor has any improvement in the culture of its soil and its various products been made; with one solitary exception (the culture and manufacture of indigo), these valuable and extensive regions still continue under the ignorant and careless management of the natives, whom it has been the strange policy of the Company to keep in their original, degraded and idolatrous state. How widely different would the condition be of this important part of the globe, and its vast population, were the Company to confine themselves to their magisterial duties, and no longer act on the narrow principles of rival and monopolizing merchants! The advantages arising from such a change (the right of colonization being granted) would be incalculable, both to ourselves and the native inhabitants of India: to ourselves it would afford a most inviting opportunity for the investment of capital; be an inexhaustible source for the extension of our commerce and manufactures, and for the employment of our shipping; a source in these respects more highly important, because free from foreign competition and control. It would afford inducements to the emigrant far beyond either Canada, the United States, or New Holland; and would greatly and permanently improve our national as well as individual prosperity. As to the natives of India, this change of system would tend, by their increased intercourse with Britons, to enlighten and civilize them, to dispel the horrors of their superstition and idolatry, and greatly to facilitate their improvement, general welfare and happiness.

Mr. Wood.

IN addition to a change in the system of allowing the produce of the Lower Provinces to be exported free of duty, canals of irrigation and tanks may be executed whenever the outlay on such works is likely to be repaid; and it is little creditable to our Government that these works have been allowed to remain much in the same state as we found them, with exception to the canals in the Dooab, and the Delhi canal, which have been recently opened. I was present at the opening of the latter, and witnessed the delight of every class of the population: I asked an old man if it afforded satisfaction to his countrymen? He replied, "Look around you, Sir; see the crowds that have come out to see your great work; observe the women, who on this great occasion have been allowed to enjoy the sight, and expose their persons to the gaze of the public, a circumstance you are aware which is never allowed, and then judge of the satisfaction we experience." Roads and canals of communication may be made whenever their construction will facilitate the transport of the produce of districts not settled in perpetuity to a market, or whenever they will repay their cost; and there is no country which offers so many advantages for the construction of canals as the province of Bengal, from its being level. Very little has been effected by way of opening the communication with the Presidency by land, and the roads have been left in a much worse state than when under the government of the Moguls; the remains of their roads and bridges are to be seen throughout the country; and although we have been so long in possession of the country, the roads within 30 miles of Calcutta are impassable for carriages in the rainy season. It is probable, that if the convicts were stationed on the line of the great routes of communication running through the country, and their labour directed by skilful officers of pioneers and engineers, that the construction of good paved roads might be effected at very little cost to the State, which would be the means of keeping the communication open by land at all seasons of the year; and my experience tells me, that the cost of constructing roads with such aid would not exceed 2,000 rupees a mile, if paved with brick, and nothing like the sum if other materials were procurable. As the revenues of the country must depend on the producers having at all times an unrestricted sale for the produce of their labours, it must be an object to ensure to the landholders of the districts a free market. The Government should only come into the markets for commissariat or other purposes on the same footing as the private merchant, and only purchase under contract for delivery *at the places of consumption*, and on no account interfere with the transport of the country by land or by water. If the transport of the country is not allowed to be interfered with by the commissariat and other government officers, and is left to the competition of private individuals, unaided by the government officers, it will, on most occasions, be found ample to convey the supplies required for our armies, on much cheaper terms than they can be obtained through the medium of government cattle or government agents, whose zeal for the public service too often operates to their own disadvantage, and to the great detriment of the interest of private individuals, and the Government.

When the private merchant, in times of scarcity, can make it answer his purpose to transport grain from the banks of the Indus to Calcutta, 1,500 miles, he can have no difficulty in supplying the wants of our armies, wherever they may be obliged to move, provided he is not molested in his arrangements, and there is sufficient competition amongst the natives to ensure the Government from loss from combination. The commissariat has, I fear, been established on the principle of making the Government independent of the public, and with this feeling it has been made too dependant on the civil power for its supplies in times of war and difficulty. If on the contrary it had been established on the principle of being quite dependant on public competition for its supplies, under contracts for delivery at the places of consumption, and the civil power had been directed to withhold its aid, it is probable that private individuals, with the aid of the country transport, would have supplied the wants of the Government much cheaper than they have been; and the landholder would have been benefited by obtaining a better market than he has had in times of difficulty, owing to the transport of the country being pressed for government purposes.

It may be asked if the labourer in India is placed on a par with the labourer of Europe. When works are going forward in India there is always great difficulty in procuring labourers, and the inhabitants of the hills and neighbouring states are enticed to quit their homes by wages which are insufficient to induce the labourer of our own districts to quit his village, and take the employment of the public. In India, within our own provinces, it may be said there is no distress, excepting in times of scarcity; and since we have ensured to the grain merchant the unrestricted sale of his grain, prices have adapted themselves to the productiveness of the crops; and there has been no scarcity or famine similar to what was known when the grain merchant was forced to sell his grain at whatever price the Government of the country was pleased to dictate. In India, the labourer of our provinces has no difficulty in maintaining himself and his family in independence, without resorting to the charity of the public, and we know the reverse to be the case in our native country.

I know of nothing that will so much aid the remittances required in England from India as lowering the duties in England on the import trade of Indian produce on all articles, and more particularly on articles produced in the colonies of European states for the consumption of Europe, such as sugar, silk, indigo, cotton, &c., so as to favour India. By such liberal policy towards our Eastern colonies, the trade of India will be increased, and the land will be brought into cultivation, from which the state derives its revenue.

Under the present system, Great Britain prohibits the Indian Government from raising a revenue through the customs on the principal articles of commerce exported from India to Great Britain, and makes India pay her an annual tribute to the amount of the duties she levies in England on the exports of India, amounting to 700,000 *l.*, and forces foreign states to pay her a portion of the duty, on the consumption of such of the Indian exports as are re-exported from England to the Continent. If the exports from India were liable to a duty in India, Territory in this case would realize a revenue on all the products of India required for consumption in foreign Europe as well as in England. In addition to the duty levied on the importation of Indian products, England derives a revenue from the imports from China; but as China is a foreign state, India suffers no loss by the arrangement; but it may be worth considering whether there should not be a different scale of duty established for the importations from China and from our Indian territory, so as to favour the latter. If by any change in the system of conducting the Indian trade the price of its products could be reduced, the interests of the Indian cultivator or producer would suffer. A high price in India operates as a premium to industry, in the same way as a high price of corn in England; and if the price of sugar, indigo, or cotton, were to fall, it would cause the land producing the same to be thrown out of cultivation, or to be cultivated by some crop which would yield a greater return than the articles now cultivated for exportation. If the freight were reduced, and by any economy the imports from India could be conveyed in fewer ships, or if the present ships, by making their voyages within the year, would render fewer ships necessary, the shipping interest would be improved, and India might benefit by an enhancement of prices equal to the saving of freight; but at the present prices it cannot be expected that more indigo, cotton or sugar can be raised when the natives are at liberty to grow on their lands whatever they please, and are sufficiently alive to their own interests to grow whatever will yield them the best return. Great Britain, in addition to the tribute she makes India pay her through the customs, derives benefit from the savings of the service at the three presidencies being spent in England instead of in India; and in addition to these savings, which probably amount to near a million, she also derives benefit from the fortunes realized by the European mercantile community, which are all remitted to England.

PRIVATE

PRIVATE merchants carrying on trade between India and England, and in the interior of India, meet with many grievous obstructions, which are at variance, as I conceive, with the intentions of the Legislature, as expressed in the Act of 1813. In my several examinations before the East India Committees in 1821, 1830 and 1831, I have enumerated these obstructions at considerable length. They may be reduced to the following heads:

1. The forms and restrictions imposed by law on persons and ships proceeding to India; all of which are as inapplicable to the Indian trade as to that with any other part of the world, including the monstrous power of deporting European settlers without trial, or even reason assigned.

2. A power exercised beyond law by the Court of Directors, sanctioned by the Board of Control, in the licences which private merchants are obliged to take out with penalty bonds attached, and the difficulty, delay and expense of procuring the same. I have fully explained these processes in the evidence referred to in the margin.

Vide Evidence before Committee of Foreign Trade in 1821, and before Select Committee in July 1831, Ans. 2772, *et seq.*

3. The mode adopted by the Company's Government and servants abroad in providing investments for the Company's ships, from provinces or from manufacturers, subject to their direct authority as rulers of the country. The arbitrary exercise of power in monopolizing produce, and compelling individual labour, is exemplified in the transactions referred to in the Minutes of Evidence of July 1831, more fully detailed in Appendix 5, to a publication of mine entitled "Rickards's Speeches" in 1814, further confirmed in Lord Wellesley's well known letter to the Madras Government of 19 July 1804, and has been, I believe, the universal practice ever since.

Vide Evidence, July 1831, Ans. 2846, and the other Documents referred to.

4. The collection of transit and market duties on the internal trade of the country, the evil of which is greatly aggravated by the collection being entrusted to officers over whom all control is purely nominal, and who are supposed to collect to the full as much, if not more, for themselves, than that which they choose to return in their official accounts to the public treasury.

5. To these may be added, the taxes called in India *moturpha* or *veesabuddy*. These are personal or professional taxes laid on merchants, traders, manufacturers, craftsmen, houses, shops, looms, tools, instruments of labour and art, and even the implements of agriculture. The vexatiousness and oppression of this tax are greatly aggravated by its being imposed, not on the value of the article taxed, but on the supposed, *i. e.* arbitrarily computed gains or profits of the payer. For a description of this tax, and the singular mode adopted for arriving at the supposed profits of merchants, &c., I beg leave to refer to my work on India, vol. 1, p. 496; the detail therein given being taken from official documents.

6. All the monopolies of India may likewise be enumerated as so many obstructions to fair commercial enterprise and dealing; such as the salt monopoly, the opium monopoly, the tobacco and liquor monopolies, with other articles either monopolized, or so highly taxed as greatly to affect both the internal and external trade of the country.

The duties on many articles of East India produce are also enormously high, apparently rated on no fixed principle, and without regard to market price. For example:

Aloes, subject to a duty from	70 to 280 per cent.
Assafœtida - — - -	233 – 622 —
Cardamums - — - -	150 – 266 —
Coffee - - — - -	105 – 373 —
Pepper - - — - -	266 – 400 —
Sugar - - — - -	94 – 393 —
Tea - - — - -	6 – 100 —

These facts having been unnoticed throughout the present Charter, the East India houses of agency in London presented two memorials on the subject to the Lords Commissioners of His Majesty's Privy Council for Trade, in March 1831, praying for relief on both heads. To save the trouble of reference, a copy of both* memorials is annexed to this answer, in the hope that they may attract the attention of His Majesty's Government in the new arrangements about to be adopted for India. The rates of duty imposed on Indian imports into Britain, when compared with the exemption from duty of British staples into India (cotton goods being subject to a duty only of 2½ per cent.), constitute an important feature in the present question. Indians within the Company's jurisdiction, like English, Scotch or Irish, are equally subjects of the British Government. To make invidious distinctions, favouring one class, but oppressing another, all being subjects of the same empire, cannot be reconciled with the principles of justice; and whilst British imports into India are thus so highly favoured, I know that Indo-British subjects feel it a great grievance that their commodities when imported into England should be so enormously taxed.

Some modification has taken place of the custom-house duties in India, which the regulations of Government will show; but as regards the system of duties on British goods imported into India, compared with those on Indian goods imported into Britain, both being equally the property of British subjects, it is liable to this inconsistency, that British staples imported into India are admitted duty free, whereas Indian produce is charged with enormous duties in this country, many articles of ordinary consumption being subject to duties exceeding 100, and from that up to 600 per cent., with one article as high as 3,000 per cent., besides other unjust restrictions which will be noticed in a subsequent answer.

But

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* These memorials and enclosures have been already printed in the Minutes of Evidence, Session 1830-31, p. 150 to 155.

But the greatest obstruction of all to the extension of Indian commerce, both internal and external, is the land-tax, *one-half of the gross produce of the soil*; an impost which paralyzes the energies of the great mass of the people by consigning them to irretrievable poverty; but this is far too wide a subject to be discussed here. I must, therefore, beg leave to refer to my late work on the revenue systems of India, where the evils of this tax, unavoidably aggravated by the mode of its collection, are fully detailed.

Had my health permitted, it was my intention to have closed my late work on India by a fifth part, to contain suggestions for a reform of the Indian administration, as regards the present system, both at home and abroad. I had reserved for this part some remarks on the inefficiency of the judicial system, and its total inapplicability to the state of society, civilization and knowledge existing among the natives; their notions of justice; their local usages, traditions or laws; together with its unsuitableness on the score of language, when considered in reference to the various dialects in use among the different inhabitants of our Indian provinces. Being compelled to abandon this portion of the work, perhaps I cannot do better than give, in reply to this question, a sketch or outline of what I originally intended to offer in greater detail; and, as a preliminary step to all others, I would recommend,

The *entire abolition of the Company's trade.* The India trade is now admitted to be a losing one in the Company's hands; the China trade asserted to be profitable; and so it may be to a limited extent; but a trifling profit to a company is no excuse for continuing a monopoly injurious to the country at large. If, however, there be truth in the printed official accounts now before the public, I am quite sure that every impartial man acquainted with figures will be obliged to admit that these accounts exhibit no symptom of a real exclusive commercial capital for carrying on this trade; that to be continued, it must be supplied with funds from the territorial revenues of India; and that if the Company are allowed to supply themselves, as at present, from India, the same mischiefs as now experienced will inevitably be perpetuated.

The Company's trade being wholly abolished, I should then consider them the fittest organs in England for conducting the political administration of India, under certain modifications of the system to be hereafter noticed; and I would accordingly suggest, as regards India,

That the three presidencies of Calcutta, Madras and Bombay, be placed on the same footing under an executive government, consisting of a governor, commander of the forces, and one member of council, a civil servant:

That the civil and military servants of the Company be attached to, and promoted at, each presidency respectively as at present; but that all allowances, civil and military, be every where equalized:

That His Majesty's courts of justice at the respective presidencies be maintained, as at present, quite independent of the local Governments, but with the jurisdiction of each court clearly and expressly defined; and whether the limits of that jurisdiction be, or be not enlarged, that it be relieved from all those doubts and difficulties which not unfrequently attend its powers of cognizance and the execution of its decrees:

That a central government-general be established for all India, to consist of a governor-general or viceroy with suitable rank, a commander-in-chief, and two civil servants, as members of council, with general powers of control over the inferior governments:

That all the current details of the civil and military business of each presidency be conducted by the local executive government of each, with the exception of matters of a political or diplomatic nature, all of which should be considered as exclusively appertaining to the government-general.

The inefficiency of our revenue, judicial and police regulations, being now generally admitted, I would propose that a legislative council of learned natives be assembled at each presidency, to consist of a deputy freely chosen from each zillah; and that to this legislative council be committed the duty of revising existing regulations, and of thereon framing a code of laws suited to the habits, local usages and institutions of the different classes at each presidency, together with a more efficient system for the administration of such laws in the Mofussil; and that each regulation or law, when settled by the legislative council, should be handed up to the governor in council of the presidency, to be duly considered by that board; and when approved by the governor in council, to be forwarded for the final decision or confirmation of the government-general.

The legislative council may, in its earliest stages at least, be aided by an European president, and by European secretaries and translators, to record and set in order its deliberations, so that the same may be submitted in due form to the governor in council, and ultimately to the government-general; and this aid or addition to the legislative council may be continued as long as the same shall be found useful or necessary.

That the more respectable and well-informed of the natives of India be also employed in high and responsible offices in the judicial, revenue and police departments, with suitable allowances attached to each office, and likewise be eligible to sit on all juries. The proceedings of these native functionaries might be made subject to the inspection or revision of European superiors, who would report thereon to the higher authorities; and it is conceived this duty might be performed by collectors, judges and registrars making periodical circuits within certain divisions or limits, if, by the proposed employment or substitution of natives, those officers were relieved, as they might be, from the details which they are now obliged personally to attend to. If confined to the purposes of general superintendence and revision, the number of those superior officers would, it is probable, be less than are at present employed, and the heavy expense of those establishments be proportionably reduced.

That provincial courts of appeal be continued as at present, but to consist of two European and one Native judge.

That a further appeal from the provincial courts do lie to a superior court of appeal, at the seat of the government-general; that this superior court do consist of a lord chief judge or chancellor, with a noble title, another professional puisne judge, the two civil members of council, and a native judge; and that appeals to this higher court, whether from the King's courts at the presidency or from the Mofussil, be in all cases final.

That to aid the government-general in their deliberations on the laws necessary to be enacted for the government of our Indian provinces, there be established at the seat of the government-general a superior native council, consisting of three members, one from each presidency, to whom every law handed up for consideration or confirmation be in the first instance submitted, and who will report thereon fon the final decision of the government-general; and that a law or regulation thus confirmed be, on promulgation, considered as in full force. Even if altered or modified on subsequent reference to England, it need not interfere with its being immediately acted upon in India.

I would also propose that one of the three Native councillors above mentioned be selected to sit as junior judge in the superior court of appeal.

As regards England, I would submit, that as the present Board of Commissioners for the Affairs of India is at present constituted, a cumbrous body, containing several useless members, this body be reduced, and replaced by the appointment of a secretary of state for India, with a suitable establishment, and power of control over the proceedings of the Court of Directors.

That the Court of Directors be reduced to 14 members, including chairman and deputy chairman; and that this body be divided into three committees, one for the business of each Indian presidency respectively, and a superior committee, to communicate directly with the government-general of India, and to have controlling power over the inferior committees; the whole to be regulated as follows:—

Bombay committee - - - - -	3 directors.
Madras - ditto - - - - - - -	3 ditto.
Bengal - ditto - - - - - - -	3 ditto.
Superior committee, to include chairman and deputy chairman, total - - - - -	5 ditto.

That the members of the junior committee (say Bombay) do succeed by seniority, as vacancies occur, to seats in the Madras, Bengal, and ultimately the superior committee; and that a member from the superior be always chairman of the inferior committees. The members of the inferior committees would thus attain a general acquaintance with the affairs of India before rising to the superior committee. A link of connection would be established between the superior and inferior committees, sufficient for all the purposes of information and control; and a better and a simpler link through a secretary of state (than at present exists) between the Directors and His Majesty's Government.

But the best, and, in my opinion, the only effectual check over the exercise of power, being publicity, or public opinion, I would further recommend, that facilities be granted to admit of all important questions regarding India, whether affecting individuals or the public generally, being brought before a Court of Proprietors for public examination and debate; and that all such questions (including the laws or regulations enacted for India) be as fully and freely debated, and papers and documents for the elucidation of each subject as readily furnished, as now takes place in the proceedings of both Houses of Parliament.

And on the great question of patronage, that it remain, where it now is, in the hands of the Directors.

This is a brief outline of my views on the subject of reform. To fill up the details of the plan could not be done, even if health permitted, within the limits of an answer to queries. But if the outline, or any part of it, shall be found to merit attention, the details, it is conceived, may be easily filled in, or the plan itself modified, if the principle be approved, for the plan is in fact rather a modification than a change of existing institutions, and therefore presenting no difficulties that might not be easily overcome.

The advantages likely to flow from the adoption of this plan are conceived to be the following; viz.

By the entire abolition of the Company's trade with India and China, and leaving the whole Eastern trade to be carried on in future by the skilful management and enterprise of individual merchants, free of all restraint, we have every assurance which experience ever since 1814 can afford, that this trade is capable of further *indefinite extension*. One great obstacle to its further extension, under existing circumstances, is the difficulty of making profitable remittances from India to Britain, and this arises from two causes; one is, the interference of the Company's agents in the purchase or production of Indian articles suited to the British market, by which their cost abroad is, as before explained, unnaturally raised to the great injury and sometimes ruin of those who embark therein; and the other is the monopoly of the China trade, by which the merchants of India are not only precluded from enjoying all the advantages which would result from a free intercourse between India and China, but they are also shut out of an advantageous channel of remittance to England, which would most assuredly be open to them if this branch of Eastern trade were left, as it ought to be, free of all interference and obstruction. The facilities and conveniences which Indian and British merchants could in such case contribute in aid of each other's operation, would, in my opinion, be so decided and exclusive, as in all probability to secure the whole or the greater part of this trade in their own hands, to the exclusion of foreign rivals, without the

Vide Answer to 4th Query.

Vide Evidence.

the needless intervention of a single restrictive enactment, and thereby verify, as I also firmly believe, the prediction of Dr. Adam Smith, when he asserted, that "the East Indies offered a market for the manufactures of Europe, greater and more extensive than both Europe and America put together."

It may next be observed, as regards the political modifications above suggested, that there are two ways of governing distant possessions inhabited by a race or races essentially different in caste, in manners, in religion and social institutions from the conquering or ruling power; the one is by the power of the sword, and the other by allowing the conquered to participate largley (under due control) in the immediate government of themselves. By the latter method, reasonable expectations may be entertained of a people (particularly if conscious of their own inferiority) being so satisfied, as to lead to the establishment between them and their governors of real attachment, and consequently of a solid, contented and durable union. But a government of the sword is a government of arbitrary power, and arbitrary power ever has been, and ever will be, a government of headstrong will and caprice, fraught in its exercise with oppression and wrong, with frequent acts of violence, and more frequent acts of injustice. In such a state of things, no real attachment, or bond of cordial union can possibly subsist between those who rule and those who are compelled to submit. The sword may hold its sway over nations (as we see in many parts of Europe as well as of Asia) where the human mind, still mired in ignorance and superstition, has scarcely made a step in advance beyond the mere instincts of animal nature, or can fancy any earthly good or benefit worth pursuing at the expense of its indolence and ease; all under such circumstances is consequently stationary, and the sword rules undisturbed. But where moral improvement, and a greedy thirst of knowledge have struck their roots deeply into the hearts of an acute people, arbitrary power may from that moment count the days of its wane. A far mightier power, by a slow and almost imperceptible progress, prepares its inevitable downfall. It may triumph for a season, and add victory upon victory to its former glories, but its fate is nevertheless sealed; and as "he that lives by the sword shall perish by the sword," so may we conclude it to be sooner or later the expiring scene of every existing military government.

These remarks are here submitted under the same impressions which induced a similar train of reasoning in my late work on India, viz. the *conviction of their being peculiarly applicable to the present state of our Eastern Possessions, and consequently deserving of serious consideration*; but whether this belief be concurred in by others or not, I presume there will now be no difference as to the policy as well as the necessity of employing natives far more extensively than has hitherto been the case in the local administration of India. When this idea was first broached by me in 1813, it was pronounced to be visionary; now, as the pubcil printed records show, including the Evidence taken in the last two years before Committees of the Houses of Parliament, there is scarcely a servant of any eminence in or out of India who does not warmly recommend its adoption. The necessity of the measure will be more apparent, if reference be had to the history of British India from the year 1765, and to the four folio volumes of Revenue and Judicial Selections, published of late years by order of the Court of Directors; for it will be seen throughout, that owing to the inapplicability of our systems, the unsuitableness of our European ideas to the state and institutions of Indian society, the inefficiency of our control in all matters of detail, our ignorance of the nature of tenures, our errors in respect to ancient rights, projects and schemes of every variety have been tried, modified, abandoned or repealed, and regulation on regulation enacted, all framed with the best intentions, and more especially to protect the rights and interests of the ryots; but all, it must be admitted, complete failures. Hitherto, moreover, the English in India have carried themselves so haughtily, so much in the spirit of proud superiors ruling submissive slaves, as never to have been able to possess themselves of that pervading influence which, penetrating through all ranks and grades of a community, is quite indispensable to the efficacy of the best laws; an ill-judged hauteur and distance, which has necessarily thrown this pervading influence into the hands of subordinate native agents, to be exercised by them underhandedly, and consequently in practices of the most flagrant corruption and abuse.

Another great advantage may be anticipated from this modified reform of our institutions abroad, and that is an immense saving of expense, as regards our Civil Establishments. There are now before the public printed lists of these establishments, and statements of annual expenditure at the different presidencies in India, the aggregate amount of which is equal (surprising to relate!) to the whole of our military disbursements *. If, therefore, any

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* *Vide* Annual Accounts laid before Parliament, which contain Statements of the Ordinary and Extraordinary Receipts and Disbursements of India in each year. The only document I have at hand to refer to is No. 4 of Accounts and Papers appended to the Third Report of the Select Committee of the House of Commons, in which the Military Charges of India for 1829–30 are stated to be - - - - - - - - - - - - - - - £. 9,103,091
And the Civil Charges - - - - - - - - - - - 9,785,611

Total - - - £. 18,888,702

A reference, however, to the other accounts will, I am confident, confirm this fact, and this I take to be a matter of so much importance as to require the strictest examination and scrutiny at the present juncture.

The civil charges above mentioned are only ordinary disbursements, and do not include payments either for interest or principal of Indian Debt, advances to the Commercial Department, with various other items, which are classed under the head of "Extraordinary Disbursements."

any one would take the trouble of placing these lists or statements in juxtaposition with any other which might be framed on the principles above suggested, of reducing the three Presidencies in India to the same level, abolishing the whole of the Company's commercial establishments, and substituting respectable Natives for Europeans in a great variety of employments, he may easily convince himself that the present amount of Indian revenue would yield a surplus far beyond anything yet contemplated; probably sufficient, after defraying all other expenses, not only to pay the interest of, but eventually to redeem that debt which, however unjustly, has by various Acts of Parliament been legalized as a territorial charge.

But a signal benefit will be conferred on the inhabitants of India, by having justice administered at their doors; in which I include the establishment, as above mentioned, of a local court of *final* appeal, instead of appealing, as at present, to the King in Council in this country. The delay of appeals to England, a distance of 16,000 or 18,000 miles from the original source of action, is most vexatious and oppressive; the expense attending it ruinous, and the final decision submitted to judges wholly ignorant (more especially as regards matters of caste, religion, property, rights of inheritance, &c. &c.) of the laws, usages and local institutions of India. Suppose a case, too, where further information or the ascertainment of a particular fact might be desirable before a satisfactory judgment could be passed, additional years must pass away before the required information could be obtained. In fact, I have known so much injury, intolerable vexation, and overwhelming expense, incurred by rightful suitors or appellants in cases of this description, that I cannot too strongly recommend it to the consideration of the supreme authorities in England. To a court of final appeal so constituted as that above recommended, there can, I presume, be no objection to appeals from the King's Courts at the different presidencies, since all such will be decided by regularly educated judges, selected from the most eminent of the profession in England; whilst in causes from the Provincial Courts of India the Superior Court will have the aid of associates well versed in Indian usages and laws.

But as regards the King's Courts in India, it might greatly conduce to future concord, and good understanding in the general administration of our judicial system, if the jurisdiction of the King's Courts were now to be clearly and explicitly defined. In settling this important point, the opinions of the King's Judges, which have been fully given and are recorded in one of the Appendixes to a late Report of the Select Committee of the House of Commons, together with other papers on the same subject, may be consulted with great advantage; so that with the aid of these valuable documents, I should conceive a line might be drawn which should not only harmonize with the concurrent jurisdiction of the Country Courts, but preserve unimpaired that independence of His Majesty's Courts, which long experience of their influence and powers has proved to be fraught with many important local benefits.

Vide Appendix, No. 5 of 1831.

Finally, the establishment of a Native Legislative Council at the respective presidencies affords, I apprehend, the only chance of a code of laws being framed for India, suited to the general state and character of the natives, and to the different usages, prevailing customs or traditions, which will be found greatly to vary in various parts; whilst a *Committee from each Legislative Council* might have its sittings permanent, to watch over the operation and effect of existing laws, and to submit to the Council from time to time such modifications, alterations, or repeal thereof, as circumstances should appear to render advisable: thus providing, as I conceive, not only the most likely means of compiling a code of laws suited to our Eastern possessions, but the best checks that can be devised for a due administration thereof.

I am aware that the highest authorities in India have recommended a different description of legislative council, to consist of the members of Government and of the Judges of the Supreme Courts at the different presidencies. I hope it will not be considered as betraying a want of proper respect in me, if I presume to dissent from these opinions. My own is decidedly adverse to the employment of judges, or practical lawyers, in the business of legislation; the objections to it are in my mind altogether insurmountable; but in India more especially, where European ideas, forms and technicalities, have already produced so much disappointment, I should anticipate nothing but a repetition of past results; in other words, a code of regulations failing in almost every instance to accomplish their professed object. The only plausible reason that I recollect (for I have not the record here to refer to) to have been advanced for the employment of the Judges, is to guard against the enactment of regulations in India at variance with the primary laws of the United Kingdom, or perhaps affecting the rights of the Crown; but this objection is easily met, by causing all regulations to be registered in the Supreme Court, at the seat of the Government-general, with power to the said Court to reject such as may contain any such incongruities or violations; or they might be submitted in the first instance to the inspection of the Lord Chief Justice and Puisne Judge, previous to their being finally passed, and promulgated by the Supreme Government. A principal advantage of the plan I have suggested, I take to be that of having a *permanent legislative committee* to watch over the operation of existing laws or regulations, that is, to review, alter, modify or amend, as circumstances shall appear to require. This cannot be expected from a Legislative Council, consisting of the members of Government and the Judges of the Supreme Courts, whose peculiar duties and avocations are far too numerous and weighty to admit of undivided, or even the necessary attention to this *most important object*, whilst of the Judges in particular, I trust it will not be thought derogating from the respect justly due to their high station and character, to say, that it can hardly be expected of persons but imperfectly acquainted with the habits, usages and local institutions of the Mofussil, that they would be so ready as might be desired in cases of inapplicable or inefficient laws, to alter or amend what, after due deliberation, they had once recommended or confirmed.

Should these reforms be found to conduce to the internal prosperity of India, the objects desired in this question would be most fully accomplished; for by increased prosperity on the one hand, and the entire abolition of the Company's trade on the other, the most effectual measures, as well direct as indirect, would thus be adopted, to advance the interests of Indian commerce, and not only to increase the exportable productions of India, but those of Britain also.

Mr. Langton.

THE measures calculated to promote the general interests of commerce are too many and too important for me to do more than briefly advert to a few of those which appear to me the most prominent.

Encouragement and protection to Europeans possessed of property, (or without property, where well recommended, and no misconduct alleged,) to settle in India, with security to their persons and property.

Abolition of all transit and internal duties.

Cessation of all competition of the executive government with individuals; or of agents of the Company, or of Government trading with superior privileges.

The introduction of an uniform and unvaried currency.

The removal, wherever practicable, of all restraints on the exercise of lawful industry, of which in India as elsewhere there are only too many, but nowhere more than in India.

The abandonment of monopolies. The revenue arising from that of salt might be supplied by a tax on the commodity; and it may be worth observing, that, as an article consumed by the numerous classes, when the price is not too high, as largely as by the rich, no other affords so fair a prospect of increasing revenue, by keeping the cost to the consumer moderate. Substitutes for the revenue from opium may, no doubt, be found. And, generally, every measure that tends to the amelioration of the situation of the natives.

Were the East India Company to cease to carry on trade, the aid to the Indian finances, from the surplus profits and from the Board's rates, would of course cease with the trade; but there are strong grounds for supposing that the development of the resources of India has been checked by the system of the East India Company's monopolies to an extent for which the aid in question has been but a poor compensation.

The source of this aid is solely the tea monopoly, and a direct tax for this object would draw far less from the British public than what must be paid in an extravagant profit to the Company to afford the same amount of aid; but there is every reason to hope that the improvement of the country, by the application of British capital and industry, economy, by the employment of Hindoos, &c. and other measures for the amelioration of the condition of the Natives, which are now confidently looked forward to, will secure for India advantages far more than equivalent for those which may be sacrificed by the alteration.

Mr. Hill.

AUGMENTING the surplus produce of the country should be done, first, by every practicable measure directly tending to its prosperity; secondly, by economy in its public expenditure; and thirdly, by assistance in its foreign trade. It is contrary to the last of these three branches of policy to favour by our laws the export to India of articles with which she is able to supply herself, or to discourage the export from India of articles with which she is able to supply other countries. We have, in a great measure, succeeded in supplanting her cotton manufactures by those of England. I understand that the practicability of supplying her with salt from Liverpool is under consideration. We exclude East India sugar from the English market by means of high duties. If, in addition to all these disadvantages, any change of system were materially to diminish the tea trade from China to England, by means of which China is enabled to pay for the opium and cotton which she imports from India, it is probable that the demand for those articles would be proportionally reduced, and India would then be disabled from paying its tribute to England.

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Mr. Sullivan.

THE principle of this contract for realizing the investment is, I believe, the same as is followed in England, and surely there is no just cause for complaint. The manufacture and sale of salt is certainly a monopoly, as well was that of saltpetre when it was manufactured on the Company's account; but I believe this last has been discontinued some time. I may here observe that the trade of Southern India will never be very great until the Pass at Paumbum shall have been opened sufficiently to admit the passing of larger vessels than the country craft of India, and also until the range of rocks called Adam's Bridge, which crosses from Ramisserum to the small island of Manar on the opposite coast of Ceylon, is sufficiently removed to admit of large vessels; when this is done, and the current, which is very strong, allowed to have a free vent, the mud bank that has been forming for many years at Point Calymere, in the Tanjour country, will be swept away, the depth of water will then be sufficient to admit of Indiamen to have free ingress and egress into the Bay of Tondy, a safe anchorage, and no fear of being driven on a lee shore, coral rocks or sandbanks, and further of the utmost consequence to trade, as ships that are bound from the Bay of Bengal to Bombay, and *vice versâ*, in either monsoon will have a short and safe passage.

Mr. Lloyd.

THE annual tribute drawn from India by the payment of territorial disbursements made at home, and the annual remittance of private fortunes, require unremitting endeavours to improve the productive powers of that country; facilities of remittance can thus alone be created. As the Government is now carried on through the Company, a facility for remittance might be afforded by permitting the resources of India to subserve more extensively in the provision of the China investment; this facility, however, could alone be obtained by a sacrifice of the export to China from England of British manufactures.

Mr. Bracken.

LARGE as the increase of trade has been, I have no hesitation in recording my sincere conviction, that under the application of a different system to the internal resources of India, and with a reduction in the duties on her raw produce here, and other alterations more particularly alluded to in * two letters addressed by the merchants of London interested in the India trade, to the Lords Commissioners of His Majesty's Privy Council for Trade, dated the 8th and 31st March 1831, that increase wouldhave been much more considerable. The anticipated obstacles to any extension of the commerce between the two countries, "from the simple habits, the limited wants, and religious prejudices of the natives," have proved "airy nothings;" evincing either a lamentable deficiency of observation, or a deliberate intention to deceive the British nation for obvious purposes. I trust we shall not fail to profit by the past, and to scrutinize with due suspicion evidence on such matters proceeding from similar sources. We may be assured that in buying and selling, human nature is the same in Cawnpore as it is in Cheapside.

The first step to an improvement in the quality of Indian produce must be an entire change from the restrictive to the protecting policy in regard to the resort to and residence of Europeans in India. Skill, capital and enterprise should be invited with the utmost possible encouragement, instead of being checked by various regulations more or less repulsive. The power of transmission, unless by the sentence of the Supreme Court, should cease. The press should be entirely free; as free as in England. The institutions of the Supreme Court, divested of mere technicalities and modified by local usages, should be extended as far as practicable; and a code of laws, securing equal justice to all creeds and colours, but based on the principle of *elevating the Native* and not *depressing the European*, should be introduced into the Mofussil with all practicable dispatch. The existing judicial machinery, with some alterations and additions, might be adapted to the object in view.

Unless European settlers be thus protected, I dare not to predict any very favourable results to India or to England, by merely allowing them to proceed and reside there, with no greater facility and security than at present. So long as a liberal and enlightened policy, like that of Lord Wm. Bentinck's, exists, there may be no practical inconvenience; but his successor might be very different. The same act which was held indifferent by one Governor-general, or praiseworthy by another, might be thought criminal and dangerous by a third. It must not, therefore, be individual opinion, but the verdict of a jury which should determine such matters, if security of person and property be thought desirable. It is no argument to assert that comparatively few have been transmitted and ruined under the present system, and therefore it is not so very bad. How many abuses, and corruptions, and delinquencies have been known and suffered from the fear that urgent remonstrances might lead to total ruin!

The settler being placed in person and property under the protection of the law, and also subject to it, with equal facility in the Mofussil as in Calcutta, I am of opinion that an improvement would soon appear in the quality of the great staple productions of India; and by that improvement, accompanied with reduced duties here, particularly on sugar, the commercial relations of the two countries would be greatly increased. But an improvement more worthy of the British Government would follow—an improvement in the morals, habits, and intelligence of the people. I believe nothing will tend more to this object than the intercourse and example of respectable settlers; and such only, in the nature of things, could maintain a footing in the country. The objections, on an assumed invasion and colonization of starving European labourers, to the removal of the existing restrictions are idle.

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* Minutes of Evidence, Sess. 1830–31, House of Commons, p. 150.

No reasonable man, acquainted with the climate and wages of India, indulged the expectation of a labouring class being able to exist, supposing even they could pay their passage out; and these physical obstacles existing, it seemed an absurdity almost to enact legal ones. This is not the class wanted, but all above it—the artisan, the engineer, the surveyor, the small farmer, the man of skill and science, and the man who possesses, or by his industry creates capital.

Mr. Crawford.

A FULL reply to this Question would lead me into a wider field than there is room for within the compass of a letter. I shall generally observe on this subject, that if the Government fulfil its duties, that is, secure an equal and efficient administration of justice, and forbear from imposing burthensome imposts, or throwing needless impediments in the way of private adventure and the free investment of capital, it may very safely and confidently leave every thing else to individual skill and competition. This country is rich in both, and India is a fair and legitimate field for their exercise. It has not heretofore been the policy of the Government of this country to encourage the resort of British capital and enterprise to India, but on the contrary, to fetter and restrain them in a manner equally prejudicial to the interests of England and of India. Three great and beneficial measures have been carried into effect by the British Government since the first acquisition of our territorial possessions, now near 70 years ago, and I am not aware of any other deserving this name, or which has produced any solid or lasting advantage. These, and they did not form part of the system on which the affairs of India had been administered, but were imposed upon it by public opinion and the interference of the Legislature, are the institution of King's courts with independent judges at the capitals; the fixing the land-tax in perpetuity in some of the most valuable of the provinces; and the opening of the trade with Great Britain in 1813. To these I think may easily be traced almost every valuable improvement which has taken place in the condition of India since its conquest; and I may add, that there is not one advantage originally anticipated from them that has not been more than fully realized. I shall touch slightly on one or two of the most prominent advantages which have resulted from them. The land worth nothing, or little or nothing, to the proprietor, has in less than 40 years come to be worth from 16 to 20 years' purchase; the present rental equalling or exceeding the original tax, computed at the exorbitant rate of 10-11ths of half the value of the gross produce of the soil. The public revenue within the same period has advanced from about four millions and a half to nine millions sterling. In almost every other part of India, except the territory in which the land-tax has been fixed in perpetuity, land is worth nothing, or next to nothing, and the public revenue has very generally declined, instead of advancing. The great staple of indigo has been called into existence nearly within the same period. The annual produce of this is about 9,000,000 of pounds weight, and the value of the exports from Calcutta not less than 3,000,000 *l.*, being in this single article, therefore, twice as much as the total exports and imports of the East India Company at the same place before the opening of the trade*.

I shall barely enumerate a few of the commodities for the production of which the soil and climate of India seem best fitted, and which appear most likely to reward the application of capital and skill. These are opium, raw silk, indigo, cotton, tobacco, coffee, tea, cocoa, sugar, rice, dyeing drugs, coals, salt, saltpetre and barilla. Many others might be pointed out, and indeed it would be rash to assign any limits to the list, after what has been already effected under very unfavourable circumstances. In illustration of this last point, I shall refer to two products now used to a considerable extent in the manufactures of Great Britain. These are lac-dye and shell-lac; the first at least a discovery originating in British ingenuity.

It is only necessary to cast the eye over a common London price current to be satisfied of the general inferiority of the commercial products of India, clearly originating in the rude and imperfect agricultural and manufacturing processes by which they are prepared. When the capital invested costs the miserable peasant who prepares them from 24 to 60 per cent. under the name of interest, no other result could be reasonably expected. India, with very partial exceptions, may be described as a country without enclosures, roads, bridges, or navigable canals. Even its artificial irrigation, upon which the very existence of the people depends, is in a most rude and imperfect state. One strong fact will place this last assertion beyond the reach of controversy. Throughout India, the largest source of the public revenue is the land-tax; and yet over a territory exceeding half a million of square miles in extent, the annual expenditure of the British Government in the construction of new or repair of old works of irrigation, does not exceed 70,000 *l.* I do not ascribe it as matter of blame to the existing government that it expends no more. The blame lies in its obstructing the application of private capital, and attempting that which is beyond the reach of any government, what no Government, and especially a needy government, has ever done well, but what the resources of private enterprise has never failed to accomplish when free and unobstructed.

One of the greatest inconveniences which the commerce of India sustains, arises from the absence of substantial banking-houses, and of a good paper currency. The greater part of the

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* Total Exports and Imports of the East India Company at Calcutta in 1813–14, *Sa. Rs.* 1,52,87,220.—Wilson's External Commerce of Bengal, tables, p. 16.

the transactions of India are conducted in a metallic currency, the counting, guarding and transport of which are, both to the state and to private individuals, sources of much loss, delay and inconvenience. No treasure can, from the insecurity of the roads, be transported from one part of the country to another, without either a public or private escort. A return for a few years of the whole charges incurred for the transport of treasure on the part of the Government, would afford the most satisfactory data for judging of the extent of the inconvenience sustained from the want of a well-regulated paper currency.

The effect of the duty imposed upon salt has been to deprive the landholders, manufacturers and merchants of England of a wide market for a staple article, to deprive the inhabitants of India of a cheap and wholesome necessary, which their own soil and industry are incapable of producing; and in my opinion its operation has also been to depreciate an available resource of the public revenue. With respect to opium, the effect has scarcely been less prejudicial. No drawback being allowed on this article on re-exportation from a British possession, the duty is strictly a prohibitory one, and therefore a virtual departure from the principle of open trade, declared and intended to be secured by the provisions of the statute. Indian consumption of foreign opium is wholly out of the question, and no direct communication with China, the principal mart, being permitted to British merchants, the trade has consequently been almost entirely thrown into foreign hands, and is conducted for the most part from foreign ports. In fact, the Americans and Portuguese may be said to enjoy nearly an entire monopoly of the supply of China and the Eastern Islands with all opium not the produce of the British territories in India, and the sole value of which cannot well be estimated at a less sum than one million sterling per annum.

Another regulation of the Indian Government, injurious to trade, may be stated—the law imposing stamps on all commercial instruments, in 1827, at Calcutta, and which being deemed either illegal or impolitic at Madras and Bombay, is not in operation at these presidencies, nor at Singapore, Prince of Wales Island and Malacca, or indeed in any other British port in India, down to the present day. The tax, therefore, is a partial one, imposed at the busiest and greatest commercial mart in India, and there alone. The European and Native inhabitants of Calcutta petitioned both Houses of Parliament against the impost, as being both impolitic and unconstitutional; and the results, in a financial point of view, do not, as far as the public accounts show, appear to be such as to have warranted so obnoxious a measure; for the net stamp revenue of the Lower Provinces for 1827–28, when the tax was in operation, exceeded that of the previous year, when it was not in existence, by a sum of no more than 5,000 *l.* Later accounts, which I have not seen, may probably exhibit a somewhat more favourable result; but none, I am convinced, which can be a sufficient justification for the imposition of an unpopular tax, repugnant to the manners of the people of India, and, considering all the local circumstances of Indian society, burthensome to commercial intercourse.

The restraints imposed on the resort of British merchants to India, continue in law exactly what they were in 1814, and whatever relaxation may have taken place in practice, appears to have resulted from the force of public opinion, and not to have originated in the act of any public authority; for it appears that by law or compact, the East India Company are considered fully vested with the rights of resisting the recommendations of both Parliamentary Committees and the India Board, to make any change, and they have fully acted on it. The amount taken at the India House as fees for granting licences to private individuals, or in the shape of stamp duties which are incident to the covenants demanded, amounted in the 14 years ending with 1830–31, to very nearly 40,000 *l.* sterling. The penalty bonds demanded from the same parties, amounted from 1814–15 to 1830–31, to 2,514,500 *l.* for breaches of which it does not appear that a single prosecution has been instituted.

I may safely pronounce, that all the restraints and distinctions now enumerated are not only highly unjust and vexatious, but uncalled for by any public necessity whatsoever. The Court of Directors of the East India Company have, I believe, urged the necessity of their continuance as a measure necessary to the security and good government of the British possessions in India; but in the present state of public information, few will be found to support them in this opinion.

The duty on Indian barilla, estimated *ad valorem*, is from 30 to 40 per cent.; on shell-lac, 20 per cent.; on sal-ammoniac, from 40 to 50 per cent.; on turmeric, from 15 to 20 per cent., and on borax, 100 per cent., although all these articles enter largely into several of our manufactures. On medicinal drugs, as I conceive most unwisely, and, I must add, unjustly, the duties are exorbitant and at the same time unproductive, ranging from 150 to 400, 500, and even 600 per cent., as in the examples of gum-ammoniac, common rhubarb and assafœtida. Even in respect to articles now deemed necessaries or comforts among the mass of the people, the duties are extravagantly high. Black pepper, for example, whether the produce of a British possession or not, pays an *ad valorem* duty of from 270 to 400 per cent. Cloves, always a production of foreign settlements, pay at the same time, although more in the character of a luxury, from 170 to 240 per cent. only. The cheap article of cassia pays from 80 to 100 per cent., while cinnamon, a luxury, pays only from five to six per cent. Sago is perhaps a more striking example than any of these. Since 1814, a new and ingenious process for manufacturing a superior article was discovered in a British settlement, and the preparation is still confined to the British possessions. This commodity, known under the name of pearl sago, has by its superiority nearly driven the old article, always the produce of foreign countries, out of the market. Notwithstanding this, under our fiscal rules, the British production is charged with a duty which ranges *ad valorem* from 33 to 100 per cent., while the foreign one is charged with one not exceeding from 8 to 16 per

per cent. With respect to Indian articles which come into competition with colonial ones, the countervailing duties are nearly prohibitory in reference to domestic consumption, for those that are the production of a British possession, and strictly so for those that are of foreign production. Sugar is the most remarkable example. The duty on Bengal sugar, estimated on the price, ranges from 90 to 150 per cent. On China and Siam sugar it is from 250 to 400 per cent. On Mauritius or plantation sugar, it is only from 80 to 140 per cent. The great increase on the Indian revenue since 1814 has arisen on this last article; but this is a matter which has arisen wholly out of our own fiscal regulations.

Mr. Mackenzie.

THESE objects will, I conceive, be promoted by any additional facility given to the settlement of educated Englishmen in India, with the privilege of holding land like other classes; and by the instruction which the Natives are deriving and may hereafter be expected still more to derive from them through precept and example, it seems not unreasonable to expect a change for the better, independently of the natural effect on prices of the withdrawal of the precious metals. I need not, however, trouble the Board with any detail on this head, since there is easily to be had from many gentlemen possessing a knowledge of the details of Indian agriculture and trade, to which I cannot pretend, the information necessary to enable it to judge how far the cost at the place of production, and at the port of export of the main articles of commerce, (piece-goods, indigo, silk, cotton, sugar, saltpetre, grain, coffee, tobacco, spirits, drugs and dyes,) is likely to be affected by the influence of European management and example, on fertility of soil, on labour, on the habits of the labourer, on the interest of money, on risk, on exaction, on the charges of conveyance, or on any thing else that regulates price; and they will from the same source be able to ascertain how far it is likely that the quantity of Indian produce will be improved, and at what cost, or that new articles suited to the English market, or to markets that influence the exchange with England, will be added to the list of its exports.

Skill and capital, and character and credit which create capital, should be invited to the country, not repulsed from it. Every measure should be taken that is likely to promote the introduction of new articles of export, or the improvement of the existing productions of the country. The peasantry, who are the owners of their fields, should be secured against unjust disturbances in the possession of them. All classes of cultivators should be protected against undefined and illegal exactions; the government land-rent, where still variable, should be fixed for a long term of years; internal transit duties should be abolished; the useful appropriation of waste land should be facilitated; the usury laws, which aggravate the evil of excessive interest, should be rescinded; a prompt and cheap, and as far as may be a simple administration of justice should be established; the improvement of the means of internal intercourse by land and water should be sedulously pursued; the establishment of joint stock societies for beneficial ends should be encouraged; useful inventions should be rewarded, and inventors and authors secured in the reasonable usufruct of their ingenuity. Whatever, in short, has made England prosper, should, unless there be clear ground of objection, be given to India; and similarly, all taxes or restrictions which bar the market of England against the productions of India should be abolished, unless there be clear and strong reason for maintaining them.

Appendix, No. 5.

Appendix, No. 5.

STATEMENT of the RATES OF DUTY chargeable in *England* on all Articles the Produce of the *East Indies*; showing the ALTERATIONS of DUTY which have taken place on such Articles since the Year 1812; and also the Rates now chargeable on similar Articles imported from other Countries.

Appendix, No. 5.

AN ACCOUNT of the Specific RATES of DUTY chargeable in *England* on all ARTICLES the Produce
Articles; and the Rates of Duty now chargeable

ARTICLES.	1812.	1813.	1814.	1819.	1823.	1824.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s.
ALOES, Hepatica or Barbadoes - the *lb.*	– 1 –	– 1 2¼	– 1 3	– – 9	– – 9	– –
——— Socotorina - - - - - the *lb.*	– 2 –	– 2 4½	– 2 6	– 2 6	– 2 6	– 2
——— Other sorts (except Cape) - the *lb.*	– 1 –	– 1 2¼	– 1 3	– – 9	– – 9	– –
*And further per cent. on the Values of the above Aloes - - -	2 13 4	3 3 4				
Arrow Root, per cent. on the Value - - -	68 6 8	81 2 11	62 10 –	– – 2 the lb. weight.	– – 2	– –
And further - ditto - - -	2 13 4	3 3 4				
The produce of and imported from any British Possession - - - -	68 6 8	81 2 11	62 10 –	– – 2 the lb. weight.	– – 2	– –
And further per cent. on Value -	2 13 4	3 3 4				
Assafœtida - - - - - - the *lb.*	– – 8	– – 9½	– – 10	– – 10	– – 10	– – 1
And further per cent. on Value -	2 13 4	3 3 4				
Barilla - - - - - - the *cwt.*	– 11 4	– 13 5½	– 10 7½	– 11 4	– 5 3	– 8
And further per cent. on Value -	2 13 4	3 3 4				
Benjamin - - - - - - the *lb.*	– 1 4	– 1 7	– 1 8	– 2 –	– 2 –	– 2
And further per cent. on Value -	2 13 4	3 3 4				
Borax, refined - - - - - per *lb.*	– 1 4	– 1 7	– 1 8	– 1 8	– – 6	– –
And further per cent. on Value -	2 13 4	3 3 4				
——— unrefined - - - - per *lb.*	– – 6	– – 7½	– – 7½	– – 8	– – 3	– –
And further per cent. on Value -	2 13 4	3 3 4				
Camphor, unrefined - - - - the *lb.*	– 1 –	– 1 2¼	– 1 3	– 1 3	– – 5	– –
And further per cent. on Value -	2 13 4	3 3 4				
Canes, Bamboo - - - - the 1,000	1 8 8	1 14 –½	1 13 9	1 14 –	1 14 –	1 14
And further per cent. on Value -	2 13 4	3 3 4				
——— Rattans (not Ground) - - the 1,000	1 8 8	1 14 –½	1 13 9	1 – –	1 – –	1 –
And further per cent. on Value -	2 13 4	3 3 4				
——— Walking, Mounted, Painted or otherwise: Ornamented, per cent. on Value -	68 6 8	81 2 11	62 10 –	50 – –	50 – –	50 –
And further per cent. on Value -	2 13 4	3 3 4				
——— Whangees, Jamboo, Ground Rattans, Dragon's Blood, and other Walking Canes - - - - the 1,000	3 6 8	3 19 2	4 – –	4 – –	4 – –	4 –
And further per cent. on Value -	2 13 4	3 3 4				
Cardamums - - - - - - the *lb.*	– 1 8	– 1 11¾	– 2 1	– 2 –	– 2 –	– 2
And further per cent. on Value -	2 13 4	3 3 4				
Cassia Buds - - - - - - the *lb.*	– 1 4	– 1 7	– 1 8	– 2 6	– 2 6	– 2
And further per cent. on Value -	2 13 4	3 3 4				
Cassia Lignea - - - - - the *lb.*	– 2 –	– 2 4½	– 2 6	– 2 6	– 2 6	– 2
Imported from a British Possession, the *lb.*	– 2 –	– 2 4½	– 2 6	– 2 6	– 2 6	– 2
And further per cent. on Values of the above - - - - -	2 13 4	3 3 4				
China Ware, per cent. on Value - - -	109 6 8	129 16 8	125 – –	75 – –	75 – –	75 –
And further, ditto - - -	2 13 4	3 3 4				
——— or Porcelain, Coloured - - -	109 6 8	129 16 8	125 – –	75 – –	75 – –	75 –
——— - - - Plain - - - -	109 6 8	129 16 8	125 – –	75 – –	75 – –	75 –
And further per cent. on Values of the above - - - -	2 13 4	3 3 4				
Cinnamon - - - - - the *lb.*	– 2 –	– 2 4½	– 2 6	– 2 6	– 2 6	– 2
And further per cent. on Value -	2 13 4	3 3 4				
Imported from any British Possession per *lb.*	– 2 –	– 2 4½	– 2 6	– 2 6	– 2 6	– 2
And further per cent. on Value -	2 13 4	3 3 4				
Cloves - - - - - - the *lb.*	– 4 8	– 5 6½	– 5 7½	– 2 –	– 2 –	– 1
And further per cent. on Value -	2 13 4	3 3 4				
Imported from any British Possession within the Limits - - the *lb.*	– 4 8	– 5 6½	– 5 7½	– 2 –	– 2 –	– 1
And further - - -	2 13 4	3 3 4				
Coculus Indicus - - - - the *lb.*	– 2 –	– 2 4½	– 2 6	– 2 6	– 2 6	–
And further per cent. on Value -	2 13 4	3 3 4				

* The further Duties stated in this Account were Warehousing Duties, which ceased in 1819.

Appendix, No. 5.

of the *East Indies*, showing the Alterations of Duty which have taken place since the Year 1812 on those on similar Articles imported from other Countries.

1825.	1826.	1827.	1828.	1829.	1830.	1831.	1832.	Rates of Duty now Chargeable on like Articles the Produce of other Countries.	
								British Colonies.	Foreign Countries.
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
– – 9	– 1 3	– 1 3	– 1 3	– 1 3	– 1 3	– 1 3	– – 8	– – 2	– – 8
– 2 6	– 2 6	– 2 6	– 2 6	– 2 6	– 2 6	– 2 6			
– – 9	– – 9	– – 9	– – 9	– – 9	– – 9	– – 9			
		The Produce of and imported from British Possessions					– – 2		
– – 2	– – 2	– – 2	– – 2	– – 2	– – 2	– – 2	– – 2	– 1 – per cwt.	– – 2
– – 1	– – 1	– – 1	– – 1	– – 1	– – 1	– – 1	– 1 – per cwt.		
– – 10	– – 10	– – 10	– – 10	– – 10	– – 10	– – 10	– 6 – per cwt.	– 6 –	– 6 –
– 8 6	– 8 6	– 8 6	– 8 6	– 6 6	– 5 –	– 2 –	– 2 –	– 2 –	– 2 –
– 2 –	– 2 –	– 2 –	– 2 –	– 2 –	– 2 –	– 2 –	– 4 – per cwt.	– 4 –	– 4 –
– – 6	– – 6	– – 6	– – 6	– – 6	– – 6	– – 6	– 10 – per cwt.	– 10 –	– 10 –
– – 3	– – 3	– – 3	– – 3	– – 3	– – 3	– – 3	– 4 – per cwt.	– 4 –	– 4 –
– – 5	– – 1	– – 1	– – 1	– – 1	– – 1	– – 1	– 1 – per cwt.	– 1 –	– 1 –
1 14 –	1 14 –	1 14 –	1 14 –	1 14 –	1 14 –	1 14 –	1 14 –	1 14 –	1 14 –
1 – –	1 – –	1 – –	1 – –	1 – –	1 – –	1 – –	1 – –	1 – –	1 – –
30 – –	30 – –	30 – –	30 – –	30 – –	30 – –	30 – –	30 – –	30 – –	30 – –
4 – –	4 – –	4 – –	4 – –	4 – –	4 – –	4 – –	4 – –	4 – –	4 – –
– 2 –	– 2 –	– 2 –	– 2 –	– 2 –	– 2 –	– 2 –	– 1 –	– 1 –	– 1 –
– 1 –	– 1 –	– 1 –	– 1 –	– 1 –	– 1 –	– 1 –	– 1 –	– 1 –	– 1 –
– 1 –	– 1 –	– 1 –	– 1 –	– 1 –	– 1 –	– 1 –	– 1 –	– – 6	– 1 –
– 1 –	– 1 –	– 1 –	– 1 –	– – 6	– – 6	– – 6	– – 6		
30 – –	30 – –	30 – –	30 – –	30 – –	30 – –	30 – –	30 – –	30 – –	30 – –
30 – –	30 – –	30 – –	30 – –	30 – –	30 – –	30 – –	30 – –		
15 – –	15 – –	15 – –	15 – –	15 – –	15 – –	15 – –	15 – –	15 – –	15 – –
– 2 6	– 3 6	– 3 6	– 3 6	– 1 –	– 1 –	– 1 –	– 1 –	– – 6	– 1 –
– 2 6	– 2 6	– 2 6	– 2 6	– – 6	– – 6	– – 6	– – 6		
– 2 –	– 3 –	– 3 –	– 3 –	– 3 –	– 3 –	– 3 –	– 3 –	– 2 –	– 3 –
– 2 –	– 2 –	– 2 –	– 2 –	– 2 –	– 2 –	– 2 –	– 2 –		
– 2 6	– 2 6	– 2 6	– 2 6	– 2 6	– 2 6	– 2 6	– 2 6	– 2 6	– 2 6

(continued)

ARTICLES.	1812.	1813.	1814.	1819.	1823.	1824.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Cochineal - - - - - - the *lb.*	– – 8	– – 9½	– – 10	– – 10	– – 10	– – 10
And further per cent. on Value -	2 13 4	3 3 4				
Cochineal Dust - - - - - the *lb.*	– – 2	– – 2⅜	– – 2½	– – 2½	– – 2½	– – 2½
And further per cent. on Value -	2 13 4	3 3 4				
Cochineal, the Produce of and imported from any British Possession - the *lb.*	– – 8	– – 9½	– – 10	– – 10	– – 10	– – 10
——— Dust - - ditto - - ditto - -	– – 2	– – 2⅜	– – 2½	– – 2½	– – 2½	– – 2½
And further per cent. on the Values of the above - - - -	2 13 4	3 3 4				
* Coffee - - - - - - - the *lb.*	– – 4	– – 4¾	– – 5	Wholly Excise until 1825, when the Duties were wholly Customs -		
Excise Duty - per *lb.*	– – 3	– – 3	– – 3	to 8 June 3 after D°, 1 –	– 1 –	– 1 –
And further per cent. on Value -	3 6 8	3 19 2	– 5 – per cwt.			
Imported from any British Possession within the Limits - - per *lb.*	– – 4	– – 4¾	– – 5	Wholly Excise until 1825		- -
Excise Duty - per *lb.*	– – 6	– – 6	– – 6	to 8 June 6 after D°, 1 6	– 1 6	– 1 6
Imported from any other Place within the Limits - - - - - per *lb.*	– – 4	– – 4¾	– – 5	- ditto -	- ditto -	- -
Excise Duty - per *lb.*	– – 6	– – 6	– – 6	to 8 June 6 after D°, 1 6	– 1 6	– 1 6
And further per cent. on the Values of the above - - - -	2 13 4	3 3 4	– 5 – per cwt.	*Note.*—The Warehousing Duty of until 1819, when it ceased, in com-		
* Excise Duty also.						
Coir Rope, per cent. on Value - - -	68 6 8	81 2 11	62 10 –	50 – –	50 – –	50 – –
And further per cent. on Value -	2 13 4	3 3 4				
——— Old, and fit only to be made into Mats, per cent on Value - - - - -	68 6 8	81 2 11	62 10 –	50 – –	50 – –	50 – –
And further per cent. on Value -	2 13 4	3 3 4				
Columbo Root - - - - - - the *lb.*	– 1 4	– 1 7	– 1 8	– 2 –	– 2 –	– 2 –
(Wool cotton) And further per cent. on Value -	2 13 4	3 3 4				
Cotton Manufactures, viz.: Muslins, Plain, ——— † Nankin Cloths, - - - -	- - -	- - -	- - -	- - -	- - -	- - -
——— Flowered or Stitched. Muslins, or White Calicoes, For every 100*l.* of the Value - - -	27 6 8	32 9 2	32 10 –	37 10 –	37 10 –	37 10 –
And further ditto ditto - - -	10 – –	11 17 6	5 – –			
——— Calicoes, Plain, White, ——— Dimities, ditto, ditto, For every 100*l.* of the Value -	68 6 8	81 2 11	62 10 –	67 10 –	67 10 –	67 10 –
And further ditto ditto - - - -	3 6 8	3 19 2	5 – –			
——— Prohibited to be worn, or used, in Great Britain - - - - - - -	- - -	- - -	- -	- - -	- -	- -
——— Warehousing Duty - - - -	3 6 8	3 19 2	5 – –			
Articles of Manufactures of Cotton, wholly or in part made up, not otherwise charged with Duty, for every 100*l.* of the Value - - - -	27 6 8	32 9 2	32 10 –	50 – –	50 – –	50 – –

1825.	1826.	1827.	1828.	1829.	1830.	1831.	1832.	Rates of Duty now Chargeable on like Articles the Produce of other Countries.	
								British Colonies.	Foreign Countries.
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
– 1 –	to the 5 July, – 1 – after 5 July, – – 6	– – 6	– – 6	– – 6	– – 6	– – 6	– – 6	– – 2	– – 6
– – 2 ½	to the 5 July, – – 5 after 5 July, – – 2	– – 2	– – 2	– – 2	– – 2	– – 2	– – 2	– – 1	– – 2
– – 4	to the 5 July, – – 4 after 5 July, – – 2	– – 2	– – 2	– – 2	– – 2	– – 2	– – 2	– – 2	– – 6
– – 1 ½	to the 5 July 1 ½ – – 1 after 5 July.	– – 1	– – 1	– – 1	– – 1	– – 1	– – 1	– – 1	– – 2
from 5 April to 5 July, – 1 6 after 5 July, – 1 3	– 1 3 after 5 July, – 1 –	– 1 –	– 1 –	– 1 –	– 1 –	– 1 –	– 1 –	– – 6	– 1 3
5 April to 5 July, – 1 6 after 5 July, – – 9	– – 9	– – 9	– – 9	– – 9	– – 9	– – 9	– – 9	– – 6	– 1 3
5 April to 5 July, – 1 6 after 5 July, – 1 3	– 1 3 after 5 July, – 1 –	– 1 –	– 1 –	– 1 –	– 1 –	– 1 –	– 1 –	– – 6	– 1 3

5 s. the hundred weight, suspended by Treasury Order, dated 19th September 1816,
mon with the other Warehousing Duties.

1825.	1826.	1827.	1828.	1829.	1830.	1831.	1832.	British Colonies.	Foreign Countries.
– 10 9 per cwt.	– 10 9	– 10 9	– 5 –	– 5 –	– 5 –	– 5 –	– 5 –	– 5 –	– 5 –
20 – –	20 – –	20 – –	– 5 – per ton wt.	– 5 –	– 5 –	– 5 –	– 5 –	– 5 –	– 5 –
– 2 –	– 2 –	– 2 –	– 2 –	– 2 –	– 2 –	– 2 –	– – 2	– – 2	– – 2

† By Treasury Order, 22 April, Nankin Cloths paid 10 l. per cent., which rate was continued per Act 1826.

1825.	1826.	1827.	1828.	1829.	1830.	1831.	1832.	British Colonies.	Foreign Countries.
37 10 –	† 10 – –	10 – –	10 – –	10 – –	10 – –	10 – –	10 – –	10 – –	10 – –
67 10 –	10 – –	10 – –	10 – –	10 – –	10 – –	10 – –	10 – –	10 – –	10 – –
– – –	10 – –	10 – –	10 – –	10 – –	10 – –	10 – –	10 – –	10 – –	10 – –
20 – –	20 – –	20 – –	20 – –	20 – –	20 – –	20 – –	20 – –	20 – –	20 – –

(continued)

ARTICLES.	1812.	1813.	1814.	1819.	1823	1824.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Cubebs - - - - - - - the *lb.*	– – 8	– – 9½	– – 10	– 2 –	– 2 –	– 2 –
And further per cent. on the Value	2 13 4	3 3 4				
Ebony - - - - - - the *ton*	6 16 8	8 2 3½	8 2 6	– 15 –	– 15 –	– 15 –
And further per cent. on Value -	2 13 4	3 3 4				
The Produce of and imported from a British Possession - - the *ton*	6 16 8	8 2 3½	8 2 6	– 15 –	– 15 –	– 15 –
—— Green, the Produce of and imported from a British Possession - - the *ton*	6 16 8	8 2 3½	8 2 6	– 15 –	– 15 –	– 15 –
And further per cent. on the Value of the above - - - -	2 13 4	3 3 4				
Galangal - - - - - - the *lb.*	– – 4	– – 4¾	– – 5	– – 6	– – 6	– – 6
And further per cent. on Value -	2 13 4	3 3 4				
Galls - - - - - - - the *cwt.*	– 9 4	– 11 1	– 11 8	– 11 2	– 11 2	– 11 2
And further per cent. on Value -	2 13 4	3 3 4				
Gamboge - - - - - - the *lb.*	– 1 4	– 1 7	– 1 8	– 1 8	– 1 8	– 1 8
And further per cent. on Value.						
Ginger - - - - - - the *cwt.*	– 19 4	1 2 11½	1 2 6	1 3 –	1 3 –	1 3 –
And further per cent. on Value -	2 13 4	3 3 4				
—— Preserved - - - - - the *lb.*	– 2 8	– 3 2	– 3 1½	– 3 2	– – 6	– – 6
And further per cent. on Value -	2 13 4	3 3 4				
—— the Produce of and imported from a British Possession - - per *cwt.*	– 19 4	1 2 11½	1 2 6	1 3 –	1 3 –	1 3 –
—— ditto - ditto - preserved per *lb.*	– 2 8	– 3 2	– 3 1½	– 3 2	– – 6	– – 6
And further per cent. on Values -	2 13 4	3 3 4				
Gum Ammoniac - - - - - the *lb.*	– 1 –	– 1 2¼	– 1 3	– 1 3	– 1 3	– 1 3
And further per cent. on Value -	2 13 4	3 3 4				
Gum Animi, viz.: rough and not cleaned, the *lb.*	– – 8	– – 9½	– – 10	– 1 8	– – 6	– – 6
—— scraped or cleaned - - the *lb.*	– – 8	– – 9½	– – 10	– 1 8	– – 6	– – 6
And further per cent. on Values -	2 13 4	3 3 4				
Gum Arabic - - - - - - the *cwt.*	– 10 –	– 11 10½	– 11 8	– 12 –	– 12 –	– 12 –
And further per cent. on Value -	2 13 4	3 3 4				
Imported from a British Possession the *cwt.*	– 10 –	– 11 10½	– 11 8	– 12 –	– 12 –	– 12 –
And further on Value - - -	2 13 4	3 3 4				
Gum Copal, rough and not cleaned - the *lb.*	– 1 4	– 1 7	– 1 8	– 1 8	– – 6	– – 6
—— scraped or cleaned - - the *lb.*	– 1 4	– 1 7	– 1 8	– 1 8	– – 6	– – 6
And further per cent. on the Values	2 13 4	3 3 4				
Gum Kino, per cent. on the Value - - -	50 – –	59 7 6	50 – –	– 1 6 per lb. wt.	– 1 6	– 1 6
And further per cent. on Value -	2 13 4	3 3 4				
Gum Lac, viz.: Cake Lac - - the *lb.*	– – 4	– – 4¾	– – 5	– – 5	10 – – per cent. on value.	10 – –
—— Lac Lake - - - - the *lb.*	– – 4	– – 4¾	– – 5	– – 6 per T. O.		
—— Shell Lac, or - - - - the *lb.*	– – 6	– – 7⅛	– – 7⅛	– – 8	20 – –	20 – –
—— Seed Lac - - - - the *lb.*	– – 6	– – 7⅛	– – 7⅛	– – 6	5 – – per cent. on value.	5 – –
—— Stick Lac - - - - - the *cwt.*	– 6 8	– 7 11	– 7 11	1 – –	5 – – per cent. on value.	5 – –
And further per cent. on their Values	2 13 4	3 3 4				
—— Lac Dye - - - - the *lb.*	– – 4	– – 4¾	– – 5	– – 6	10 – – per cent. on value.	10 – –
And further per cent. on the Value	2 13 4	3 3 4				
Gum Tragacanth - - - - the *lb.*	– – 10	– – 11⅞	– 1 3	– 1 –	– 1 –	– 1
And further per cent. on the Value	2 13 4	3 3 4				
Hair or Goats Wool, Manufactures of, or of Hair or Goats Wool and any other Material not particularly enumerated or charged with Duty, per cent. on the Value -	68 6 8	81 2 11	62 10 –	67 10 –	67 10 –	67 10 –
And further per cent. on the Value	2 13 4	3 3 4	5 – –			
Hemp, undressed - - - - - the *ton*	– 6 8	– 7 11	– 7 11	– 8 –	– 8 –	– 8 –
The Produce of and imported from a British Possession - - the *ton*	– 6 8	– 7 11	– 7 11	– 8 –	– 8 –	– 8 –
And further per cent. on Value on the above - -	2 13 4	3 3 4				

1825.	1826.	1827.	1828.	1829.	1830.	1831.	1832.	Rates of Duty now Chargeable on like Article the Produce of othe Countries.	
								British Colonies.	Foreign Countries.
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
- 2 -	- 2 -	- 2 -	- 2 -	- 2 -	- 2 -	- 2 -	- - 6	- - 6	- - 6
- 15 -	from 5 January to 5 July, 24 14 - after 5 July, 10 - -	10 - -	10 - -	10 - -	10 - -	10 - -	10 - -	- 15 -	10 - -
- 15 -	- 15 -	- 15 -	- 15 -	- 15 -	- 15 -	- 15 -	- 15 -		
- 3 -	- 3 -	- 3 -	- 3 -	- 3 -	- 3 -	- 3 -	- 3 -	- 3 -	10 - -
- - 6	- - 6	- - 6	- - 6	- - 6	- - 6	- - 6	- - 6	- - 6	- - 6
- 11 2	- 11 2 after 5 July, - 5 -	- 5 -	- 5 -	- 5 -	- 5 -	- 5 -	- 2 -	- 2 -	- 2 -
- 1 8	- 1 8	- 1 8	- 1 8	- 1 8	- 1 8	- 1 8	- 4 - per cwt.	- 4 -	- 4 -
1 3 -	2 13 -	2 13 -	2 13 -	2 13 -	2 13 -	2 13 -	2 13 -	- 11 6	2 13 -
- - 6	- 3 2	- 3 2	- 3 2	- 3 2	- 3 2	- 3 2	- 3 2	- - 3	- 3 2
- 11 6	- 11 6	- 11 6	- 11 6	- 11 6	- 11 6	- 11 6	- 11 6	- 11 6	2 13 -
- - 3	- - 3	- - 3	- - 3	- - 3	- - 3	- - 3	- - 3	- - 3	- 3 2
- 1 3	- 1 3	- 1 3	- 1 3	- 1 3	- 1 3	- 1 3	- 6 - per cwt.	- 6 -	- 6 -
- - 5	- - 5	- - 5	- - 5	- - 5	- - 5	- - 5	- 6 - per cwt.	- 6 -	- 6 -
- - 6	- - 6	- - 6	- - 6	- - 6	- - 6	- - 6		- 6 -	- 6 -
- 12 -	- 12 -	- 12 -	- 12 -	- 12 -	- 12 -	- 12 -	- 6 -	- 6 -	- 6
- 12 -	- 12 -	- 12 -	- 6 -	- 6 -	- 6 -	- 6 -	- 6 -	- 6 -	- 6 -
- - 5	- - 5	- - 5	- - 5	- - 5	- - 5	- - 5	- 6 - per cwt.	- 6 -	- 6 -
- - 6	- - 6	- - 6	- - 6	- - 6	- - 6	- - 6		- 6 -	- 6 -
- 1 6	- 1 6	- 1 6	- 1 6	- 1 6	- 1 6	- 1 6	- 6 - per cwt.	- 6 -	- 6 -
10 - -	10 - -	10 - -	10 - -	10 - -	10 - -	10 - -	- 6 - per cwt.	- 6 -	- 6 -
20 - -	20 - -	20 - -	20 - -	20 - -	20 - -	20 - -	- 6 - per cwt.	- 6 -	- 6 -
5 - -	5 - -	5 - -	5 - -	5 - -	5 - -	5 - -		- 6 -	- 6 -
5 - -	5 - -	5 - -	5 - -	5 - -	5 - -	5 - -	- 1 - per cwt.	- 1 -	- 1 -
5 - -	5 - -	5 - -	5 - -	5 - -	5 - -	5 - -	- 6 - per cwt.	- 6 -	- 6 -
- 1 -	- 1 -	- 1 -	- 1 -	- 1 -	- 1 -	- 1 -	- 6 - per cwt.	- 6 -	- 6 -
30 - -	30 - -	30 - -	30 - -	30 - -	30 - -	30 - -	30 - -	30 - -	30 - -
- 4 8 per cwt.	- 4 8	- 4 8	- 4 8	- 4 8	- 4 8	- 4 8	- - 1 per cwt.	free -	- - 1 per cwt.
free - -	free - -	free -	free -	free -	free -	free - -			

(continued)

ARTICLES.	1812.			1813.			1814.			1819.			1823.			1824.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
Hides not tanned: Buffalo, Bull, Cow or Ox, per *hide dry*	–	–	8	–	–	9½	–	–	10	–	–	6	–	4	8 per cwt.	–	4	8
—— Ditto - - ditto - - - *wet*	–	–	8	–	–	9½	–	–	10	–	–	6	–	4	8	–	2	4
—— Ditto - - the Produce of the British Possessions - - - - *dry*	–	–	8	–	–	9½	–	–	10	–	–	6	–	4	8	–	4	8
—— Ditto - - ditto - - - *wet*	–	–	8	–	–	9½	–	–	10	–	–	6	–	4	8	–	2	4
—— Horse, Mare or Gelding . - per *hide dry*	–	–	8	–	–	9½	–	–	10	–	–	10	–	4	8	–	4	8
—— Ditto - - ditto - - - *wet*	–	–	8	–	–	9½	–	–	10	–	–	10	–	4	8	–	2	4
—— Ditto - - the Produce of the British Possessions - - - - *dry*	–	–	8	–	–	9½	–	–	10	–	–	10	–	4	8	–	4	8
—— Ditto - - ditto - - - *wet*	–	–	8	–	–	9½	–	–	10	–	–	10	–	4	8	–	2	4
And further per cent. on the respective Values of the above - -	2	13	4	3	3	4												
Horns; viz. Buffalo, Bull, Cow or Ox - the 100	–	4	8	–	5	6½	–	5	5	–	5	– per cwt.	–	5	–	–	5	–
And further per cent. on Value -	2	13	4	3	3	4												
Indigo - - - - - - per 100 *lbs.*	–	14	4	–	17	–½	–	–	2¼ per lb. wt.	–	–	5	–	–	5	–	–	5
Produce of and imported from a British Possession - - - - -	–	14	4	–	17	–½	–	–	2½	–	–	5	–	–	5	–	–	5
And further per cent. on Value -	2	13	4	3	3	4	–	–	2									
Lacquered Ware, per cent. on Value - -	68	6	8	81	2	11	62	10	–	62	10	–	62	10	–	62	10	–
And further per cent. on Value -	2	13	4	3	3	4												
Mace - - - - - - - per *lb.*	–	7	8	–	9	1¼	–	9	2	–	3	6	–	3	6	–	3	6
Imported from a British Possession per *lb.*	–	7	8	–	9	1¼	–	9	2	–	3	6	–	3	6	–	3	6
And further per cent. on the Values -	2	13	4	3	3	4												
Madder Root. - - - - the *cwt.*	–	4	–	–	4	9	–	5	–	–	5	–	–	5	–	–	5	–
And further per cent. on the Value -	2	13	4	3	3	4												
Mangoes - - - - - the *gallon*	–	4	–	–	4	9	–	5	–	–	5	–	–	5	–	–	5	–
And further per cent. on the Value -	2	13	4	3	3	4												
Mats and Matting, per cent. on the Value -	68	6	8	81	2	11	62	10	–	50	–	–	50	–	–	50	–	–
Imported from a British Possession, per cent. on the Value - - - -	68	6	8	81	2	11	62	10	–	50	–	–	50	–	–	50	–	–
And further per cent. on the Values	2	13	4	3	3	4												
Mother of Pearl Shells, rough - - per *lb.*	–	–	8	–	–	9½	–	–	10	20	–	– p'cent. on val.	5	–	–	5	–	–
And further per cent. on Value -	2	13	4	3	3	4												
Musk - - - - - - - per *oz.*	–	4	–	–	4	9	–	5	–	–	5	–	–	5	–	–	5	–
And further per cent. on Value -	2	13	4	3	3	4												
Myrrh - - - - - - per *lb.*	–	1	4	–	1	7	–	1	8	–	1	8	–	1	8	–	1	8
And further per cent. on Value	2	13	4	3	3	4												
Nutmegs - - - - - - per *lb.*	–	4	8	–	5	6½	–	5	5	–	2	6	–	2	6	–	2	6
Imported from a British Possession, per *lb.*	–	4	8	–	5	6½	–	5	5	–	2	6	–	2	6	–	2	6
And further per cent. on Values -	2	13	4	3	3	4												
Nux Vomica - - - - - - per *lb.*	–	1	–	–	1	2½	–	1	3	–	2	6	–	2	6	–	2	6
And further per cent. on Value -	2	13	4	3	3	4												
Olibanum - - - - - the *cwt.*	2	–	–	2	7	6	2	7	6	2	7	6	2	7	6	2	7	6
And further per cent. on Value -	2	13	4	3	3	4												
Orpiment - - - - - - the *cwt.*	1	4	–	1	8	6	1	10	–	1	8	6	1	8	6	1	8	6
And further per cent. on Value -	2	13	4	3	3	4												
Oil of Anniseed - - per cent. on Value	68	6	8	81	2	11	–	3	9 per lb. wt.	–	4	–	–	4	–	–	4	–
And further per cent. on Value -	2	13	4	3	3	4												
—— Cajaputa - - - - the *oz.*	–	2	–	–	2	4½	–	2	6	–	1	–	–	1	–	–	1	–
And further per cent. on Value -	2	13	4	3	3	4												
—— Cassia - - - - - - the *oz.*	–	2	–	–	2	4½	–	2	6	–	5	–	–	5	–	–	1	–
And further per cent. on Value -	2	13	4	3	3	4												
—— Castor - - - - - - per *lb.*	–	1	–	–	1	2¼	–	1	3	–	1	3	–	1	3	–	1	3
Imported from a British Possession within the Limits - - -	–	1	–	–	1	2¼	–	1	3	–	1	3	–	1	3	–	1	3
Produce and imported from a British Possession - - per *lb.*	–	1	–	–	1	2¼	–	1	3	–	1	3	–	1	3	–	1	3
And further per cent. on Value	2	13	4	3	3	4												

1825.	1826.	1827.	1828.	1829.	1830.	1831.	1832.	Rates of Duty now Chargeable on like Articles the Produce of other Countries. British Colonies.	Rates of Duty now Chargeable on like Articles the Produce of other Countries. Foreign Countries.
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
– 4 8	– 4 8	– 4 8	– 4 8	– 4 8	– 4 8	– 4 8	– 4 8	– 2 4	– 4 8
– 2 4	– 2 4	– 2 4	– 2 4	– 2 4	– 2 4	– 2 4	– 2 4	– 1 2	– 2 4
– 2 4	– 2 4	– 2 4	– 2 4	– 2 4	– 2 4	– 2 4	– 2 4		
– 1 2	– 1 2	– 1 2	– 1 2	– 1 2	– 1 2	– 1 2	– 1 2		
– 4 8	– 4 8	– 4 8	– 4 8	– 4 8	– 4 8	– 4 8	– 4 8		
– 2 4	– 2 4	– 2 4	– 2 4	– 2 4	– 2 4	– 2 4	– 2 4		
– 2 4	– 2 4	– 2 4	– 2 4	– 2 4	– 2 4	– 2 4	– 2 4		
– 1 2	– 1 2	– 1 2	– 1 2	– 2	– 1 2	– 1 2	– 1 2		
– 2 4	– 2 4	– 2 4	– 2 4	– 2 4	– 2 4	– 2 4	– 2 4	– 2 4	– 2 4
– – 4	– – 4	– – 4	– – 4	– – 4	– – 4	– – 4	– – 4	– – 3	– – 4
– – 4	– – 3	– – 3	– – 3	– – 3	– – 3	– – 3	– – 3		
30 – –	30 – –	30 – –	30 – –	30 – –	30 – –	30 – –	30 – –	30 – –	30 – –
– 3 6	– 4 6	– 4 6	– 4 6	– 4 6	– 4 6	– 4 6	– 4 6	– 3 6	– 4 6
– 3 6	– 3 6	– 3 6	– 3 6	– 3 6	– 3 6	– 3 6	– 3 6		
– 1 6	– 1 6	– 1 6	– 1 6	– 1 6	– 1 6	– 1 6	– 1 6	– 1 6	– 1 6
– 5 –	– 6 –	– 6 –	– 6 –	– 6 –	– 6 –	– 6 –	– 6 –	– 6 –	– 6 –
20 – –	20 – –	20 – –	20 – –	20 – –	20 – –	20 – –	20 – –	5 – –	20 – –
20 – –	20 – –	20 – –	5 – –	5 – –	5 – –	5 – –	5 – –		
5 – –	5 – –	5 – –	5 – –	5 – –	5 – –	5 – –	5 – –	5 – –	5 – –
– 5 –	– 5 –	– 5 –	– 5 –	– 5 –	– 5 –	– 5 –	– – 6	– – 6	– – 6
– 1 8	– 1 8	– 1 8	– 1 8	– 1 8	– 1 8	– 1 8	– 6 – per cwt.	– 6 –	– 6 –
– 2 6	– 3 6	– 3 6	– 3 6	– 3 6	– 3 6	– 3 6	– 3 6	– 2 6	– 3 6
– 2 6	– 2 6	– 2 6	– 2 6	– 2 6	– 2 6	– 2 6	– 2 6		
– 2 6	– 2 6	– 2 6	– 2 6	– 2 6	– 2 6	– 2 6	– 2 6	– 2 6	– 2 6
2 – –	2 – –	– 2 –	– 2 –	– 2 –	2 – –	2 – –	– 6 –	– 6 –	– 6 –
1 8 6	1 8 6	1 8 6	1 8 6	1 8 6	1 8 6	1 8 6	1 8 6	1 8 6	1 8 6
– 4 –	– 4 –	– 4 –	– 4 –	– 4 –	– 4 –	– 4 –	– 1 4	– 1 4	– 1 4
– 1 –	– 1 –	– 1 –	– 1 –	– 1 –	– 1 –	– 1 –	– 1 4 per lb.	– 1 4	– 1 4
– 1 –	– 1 –	– 1 –	– 1 –	– 1 –	– 1 –	– 1 –	– 1 4 per lb.	– 1 4	– 1 4
– 1 –	– 1 –	– 1 –	– 1 –	– 1 –	– 1 –	– 1 –	– 1 –	Imported from	– 1 –
– 1 –	– – 9	– – 9	– – 3	– – 3	– – 3	– – 3	– – 3	– – 3	
– – 6	– – 6	– – 6	– – 3 imported from a British Possession.	– – 3	– – 3	– – 3	– 2 6 p' cwt. if produce also	– 2 6 per cwt. if produce of	

ARTICLES.	1812.	1813.	1814.	1819.	1823.	1824.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Oil of Cinnamon - - - - the *oz.*	– 4 –	– 4 9	– 5 –	– 5 –	– 5 –	– 1 –
And further per cent. on Value -	2 13 4	3 3 4				
—— Cloves - - - - - the *oz.*	– 1 4	– 1 7	– 1 8	– 2 –	– 2 –	– 2 –
And further per cent. on Value -	2 13 4	3 3 4				
—— Mace - - - - - the *oz.*	– 1 8	– 1 11¾	– 2 1	– 2 6	– 2 6	– 2 6
And further per cent. on Value -	2 13 4	3 3 4				
—— Nutmegs - - - - the *oz.*	– 1 8	– 1 11¾	– 2 1	– 2 6	– 2 6	– 2 6
And further per cent. on Value -	2 13 4	3 3 4				
—— Cocoa Nut - - - - - - -	68 6 8	81 2 11	3 6 6 per ton, by Treasury Order, 22 Aug. 1814 - -	– 2 6 per cwt.	– 2 6	– 2 6
And further per cent. on Value -	2 13 4	3 3 4				
Excise Duty - - per *lb.*	– 2 –	– 2 –	– 2 –	Until 8 June – 2 – after 8 June – 1 6	– 1 6	– 1 6
	1812.	1813.	1814.	1819.	1820.	1821.
Paper for Hangings - - the *yard square*	– 1 –	– 1 2½	– 1 3	– 1 7	– 1 7	– 1 7
—— not otherwise described - per *lb.*	– 1 4	– 1 7	– 1 8	– 1 7	– 1 7	– 1 7
And further per cent. on the Values	2 13 4	3 3 4				
Pearls, per cent. on the Value - - - -	13 6 8	5 – –	5 – –	5 – –	5 – –	5 – –
And further per cent. on Value -	2 13 4	3 3 4				
Pepper - - - - - - - the *lb.*	– 1 8	– 1 11¾	– 1 10½	Wholly Excise until 1825.		- -
Excise Duty {All Pepper imported, not being Cayenne, Long Pepper or Guinea Pepper} per *lb.*	- - -	- - -	- - -	– 2 6	– 2 6	– 2 6
Imported from a British Possession, the *lb.*	– 1 8	– 1 11¾	1 10½	Wholly Excise until 1825.		- -
—— Capsicum or Chillies - - the *lb.*	– 4 –	– 4 9	– 5 –	– 2 6	– – 3	Free -
Imported from a British Possession, the *lb.*	– 4 –	– 4 9	– 5 –	– 2 6	– – 3	Free -
—— Cayenne Pepper - - - the *lb.*	– 4 –	– 4 9	– 5 –	– 2 6	– 2 6	Free -
Imported from a British Possession, the *lb.*	– 4 –	– 4 9	– 5 –	– 2 6	– 2 6	Free -
—— Guinea Pepper - - - the *lb.*	– 4 –	– 4 9	– 5 –	– 2 6	– 2 6	Free -
Imported from a British Possession, the *lb.*	– 4 –	– 4 9	– 5 –	– 2 6	– 2 6	Free -

1825.	1826.	1827.	1828.	1829.	1830.	1831.	1832.	Rates of Duty now Chargeable on like Articles the Produce of other Countries. British Colonies.	Foreign Countries.
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
- 1 -	- 1 -	- 1 -	- 1 -	- 1 -	- 1 -	- 1 -	- 1 4 per lb.	- 1 4	- 1 4
- 2 -	- 2 -	- 2 -	- 2 -	- 2 -	- 2 -	- 2 -	- 14 - per lb.	- 14 -	- 14 -
- 2 6	- 2 6	- 2 6	- 2 6	- 2 6	- 2 6	- 2 6	- 1 4 per lb.	- 1 4	- 1 4
- 2 6	- 2 6	- 2 6	- 2 6	- 2 6	- 2 6	- 2 6	- 1 4 per lb.	- 1 4	- 1 4
- 2 6	- 2 6	- 2 6	- 2 6	- 2 6	- 2 6	- 2 6	- 2 6	- 2 6	- 2 6
To 5 April - 1 6	Transferred to Customs.								

1823.	1825.	1826.	1827.	1828.	1830.	1831.	1832.	British Colonies.	Foreign Countries.
- 1 7	- 1 -	- 1 -	- 1 -	- 1 -	- 1 -	- 1 -	- 1 -	- 1 -	- 1 -
- 1 7	- - 9	- - 9	- - 9	- - 9	- - 9	- - 9	- - 9	- - 9	- - 9
5 - -	5 - -	5 - -	5 - -	5 - -	5 - -	5 - -	5 - -	5 - -	5 - -
- - -	- 2 6	From 5 Jan. to to 6 July, - 1 6 after 5 July, - 1 2	- 1 2	- 1 2	- 1 2	- 1 2	- 1 2	- 1 - per lb.	- 1 6 per lb.
- 2 6									
- - -	- 2 6	5 Jan. to 6 July, - 1 6 after 5 July, - 1 -	- 1 -	- 1 -	- 1 -	- 1 -	- 1 -		
Wholly Excise	- 2 6	5 Jan. to 6 July, - 1 6 after 5 July, - 1 2	- 1 2	- 1 2	- 1 2	- 1 2	- 1 2		
Wholly Excise	- 2 6	5 Jan. to 6 July, - 1 6 after 5 July, - 1 -	- 1 -	- 1 -	- 1 -	- 1 -	- 1 -		
Wholly Excise	- 2 6	5 Jan. to 6 July, - 1 6 after 5 July, - 1 2	- 1 2	- 1 2	- 1 2	- 1 2	- 1 2		
Wholly Excise	- 2 6	5 Jan. to 6 July, - 1 6 after 5 July, - 1 -	- 1 -	- 1 -	- 1 -	- 1 -	- 1 -		
Wholly Excise	- 2 6	5 Jan. to 6 July, - 1 6 after 5 July, - 1 2	- 1 2	- 1 2	- 1 2	- 1 2	- 1 2		
Wholly Excise	- 2 6	5 Jan. to 6 July, - 1 6 after 5 July, - 1 -	- 1 -	- 1 -	- 1 -	- 1 -	- 1 -		

(continued)

ARTICLES.	1812.	1813.	1814.	1819.	1820.	1821.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Pepper, Long - - - - the *lb.*	– – 8	– – 9½	– – 10	– 2 –	– 2 –	Free –
Imported from a British Possession, the *lb.*	– – 8	– – 9½	– – 10	– 2 –	– 2 –	Free –
And further per cent. on the Values	2 13 4	3 3 4				
Rhubarb - - - - - - the *lb.*	– 1 8	– 1 11¾	– 2 1	– 2 6	– 2 6	– 2 6
Imported from a British Possession -	– 1 8	– 1 11¾	– 2 1	– 2 6	– 2 6	– 2 6
And further per cent. on the Values	2 13 4	3 3 4				
Rice, not being in the Husk - - the *cwt.*	– 6 4	– 7 6¼	– 7 6	– 15 –	– 15 –	– 15 –
——— being in the Husk - - - - ditto	– 6 4	– 7 6¼	– 7 6	– 10 –	– 10 –	– 10 –
The Produce of and imported from a British Possession: viz.						
——— not being in the Husk - - the *cwt.*	– 6 4	– 7 6¼	– 7 6	– 5 –	– 5 –	– 5 –
——— being in the Husk - - - ditto	– 6 4	– 7 6¼	– 7 6	– 2 6	– 2 6	– 2 6
And further per cent. on the Values	2 13 4	3 3 4				

ARTICLES.	1812.	1813.	1814.	1819.	1823.	1824.
Safflower - - - - - the *cwt.*	– 7 4	– 8 8½	– 8 9	– 8 9	– 8 9	– 8 9
And further per cent. on Value -	2 13 4	3 3 4				
Sago, viz. Pearl - - - - the *lb.*	– – 6	– – 7⅛	– – 7½	– – 8	the cwt. 1 10 –	1 10 –
Imported from a British Possession -	– – 6	– – 7⅛	– – 7½	– – 8	1 10 –	1 10 –
——— Common - - - - the *lb.*	– – 6	– – 7⅛	– – 7½	– – 8	1 10 –	1 10 –
Imported from a British Possession -	– – 6	– – 7⅛	– – 7½	– – 8	1 10 –	1 10 –
——— Powder, per cent. on the Value - -	68 6 8	81 2 11	– – 7½ the lb. wt.	– – 8	1 10 –	4 10 –
Imported from a British Possession -	68 6 8	81 2 11	– – 7½ the lb. wt.	– – 8	1 10 –	1 10 –
And further per cent. on the Values	2 13 4	3 3 4				
Saltpetre - - - - - - the *cwt.*	– – 4	– – 4¾	– – 5	– – 6	– – 6	– – 6
Sanguis Draconis - - - - the *lb.*	– 1 4	– 1 7	– 1 8	– 1 8	– 1 8	– 1 8
And further per cent. on Value -	2 13 4	3 3 4				
Sapan Wood, per cent. on Value - - -	26 13 4	31 13 4	31 5 –	20 – –	20 – –	20 – –
And further per cent. on Value -	2 13 4	3 3 4				
Saunders, Red Wood - - - per *cwt.*	– 3 4	– 3 11½	– 4 2	– 15 – the ton.	– 15 –	– 15 –
And further per cent. on Value -	2 13 4	3 3 4				
Seed, viz. Anniseed - - - the *cwt.*	1 18 –	2 5 1½	2 5 –	3 – –	3 – –	3 – –
And further per cent. on Value -	2 13 4	3 3 4				
Senna - - - - - - - the *lb.*	– 1 –	– 1 2½	– 1 3	– 1 3	– 1 3	– 1 3
And further per cent. on Value -	2 13 4	3 3 4				
Silk, Raw, Bengal - - - the *lb.*	– 4 –	– 4 –	– 3 9	– 4 –	– 4 –	– 4 –
And further per cent. on Value -	2 13 4	3 3 4	– – 4 p' lb. wt.			
——— of any other Sort - - the *lb.*	– 5 8	– 5 8	– 5 7½	– 5 6	– 5 6	– 5 6
And further per cent. on Value -	2 13 4	3 3 4	– – 6 p' lb. wt.			

1823.	1825.	1826.	1827.	1828.	1830.	1831.	1832.	Rates of Duty now Chargeable on like Articles the produce of other Countries. British Colonies.	Rates of Duty now Chargeable on like Articles the produce of other Countries. Foreign Countries.
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Wholly Excise	- 2 6	5 Jan. to 6 July, - 1 6 after 5 July, - 1 2	- 1 2	- 1 2	- 1 2	- 1 2	- 1 2	- 1 -	- 1 6
Wholly Excise	- 2 6	5 Jan. to 6 July, - 1 6 after 5 July, - 1 -	- 1 -	- 1 -	- 1 -	- 1 -	- 1 2		
- 2 6	- 2 6	- 4 -	- 4 -	- 2 8	- 2 8	- 2 8	- 1 -	- 1 -	- 1 -
- 2 6	- 2 6	- 2 6	- 2 6	- 2 6	- 2 6	- 2 6	- 1 -		
- 15 -	- 15 -	- 15 -	- 15 -	- 15 -	- 15 -	- 15 -	- 15 -	- 1 -	- 15 -
- 2 6 the bushel.	- 2 6	- 2 6	- 2 6	- 2 6	- 2 6	- 2 6	- 2 6	- - 1 per quarter	- 2 6 per bushel.
- 5 -	- 5 -	- 5 -	- 4 -	- 1 -	- 1 -	- 1 -	- 1 -		
- - 7½ the bushel.	- - 7½	- - 7½	- - 3	- - 1 the quarter.	- - 1	- - 1	- - 1		

1825.	1826.	1827.	1828.	1829.	1830.	1831.	1832.	British Colonies.	Foreign Countries.
- 5 -	until 5 July - 5 - after 5 July - 2 6	- 2 6	- 2 6	- 2 6	- 2 6	- 2 6	- 1 -	- 1 -	- 1 -
1 10 -	1 10 -	1 10 -	1 10 -	- 15 -	- 15 -	- 15 -	- 1 -	- 1 -	- 1 -
1 10 -	1 10 -	1 10 -	1 - -	- 10 -	- 10 -	- 10 -			
- 15 -	- 5 -	- 5 -	- 5 -	- 5 -	- 5 -	- 5 -			
- 15 -	- 5 -	- 5 -	- 1 -	- 1 -	- 1 -	- 1 -			
1 10 -	1 10 -	1 10 -	1 10 -	- 15 -	- 15 -	- 15 -			
1 10 -	1 10 -	1 10 -	1 - -	- 10 -	- 10 -	- 10 -			
- - 6	- - 6	- - 6	- - 6	- - 6	- - 6	- - 6	- - 6	- - 6	- - 6
- 1 8	- 1 8	- 1 8	- 1 8	- 1 8	- 1 8	- 1 8	- 4 - per cwt.	- 4 -	- 4 -
- 15 - the ton.	- 15 -	- 15 -	- 15 -	- 15 -	- 15 -	- 15 -	- 1 -	- 1 -	- 1 -
- 12 -	- 12 -	- 12 -	- 12 -	- 12 -	- 12 -	- 12 -	- 1 -	- 1 -	- 1 -
3 - -	3 - -	3 - -	3 - -	3 - -	3 - -	3 - -	- 5 -	- 5 -	- 5 -
- 1 3	- 1 3	- 1 3	- 1 3	- 1 3	- 1 3	- 1 3	- - 6	- - 6	- - 6
- 4 -	- - 3 after 5 July - - 1	- - 1	- - 1	- - 1	- - 1	- - 1	- - 1	- - 1	- - 1
- 5 6	- - 3 after 5 July - - 1	- - 1	- - 1	- - 1	- - 1	- - 1	- - 1		

(continued)

ARTICLES.	1812.	1813.	1814.	1819.	1823.	1824.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Silk Manufactures, viz. Bandannoes and all other Handkerchiefs, in Pieces, not exceeding six yards in length	Prohibited for Home Use until 1826			- - -	- - -	- - -
If more than six yards and not exceeding seven yards in length	- - -	Ditto	- - -	- - -	- - -	- - -
And further for every *additional* length, not exceeding a yard	- - -	Ditto	- - -	- - -	- - -	- - -
—— Taffaties and other Plain or Figured Silks, not otherwise described	- - -	Ditto	- - -	- - -	- - -	- - -
The produce of and imported from a British Possession	- - -	Ditto	- - -	- - -	- - -	- - -
—— Canton or China Crapes	- - -	Ditto	- - -	- - -	- - -	- - -
If flowered or tamboured with Silk	- - -	Ditto	- - -	- - -	- - -	- - -
Manufactures of Silk, or of Silk and any Material, not otherwise charged with Duty	- - -	Ditto	- - -	- - -	- - -	- - -
The produce of and imported from a British Possession	- - -	Ditto	- - -	- - -	- - -	- - -
Warehousing Duties chargeable on the above, although prohibited for *Home Use*, per cent. on the Values	3 6 8	3 19 2	5 – –			
Soap, Hard, per cent. on Value	68 6 8	81 2 11	62 10 –	50 – –	1 8 – per cwt.	1 8 –
The produce of a British Possession	68 6 8	81 2 11	62 10 –	50 – –	1 8 – per cwt.	1 8 –
And further per cent. on Values	2 13 4	3 3 4				
Spirits, viz: Arrack per *gall.*	– 1 8	– 1 11$\frac{3}{4}$	– 2 1	– 2 1	– 2 1	– 2 1
Excise Duty also until 1825	– 19 1$\frac{127}{232}$	– 19 1$\frac{127}{232}$	– 17 –$\frac{5}{8}$	– 17 –$\frac{5}{8}$	– 17 –$\frac{5}{8}$	– 17 –$\frac{5}{8}$
—— the produce of a British Possession	– 1 8	– 1 11$\frac{3}{4}$	– 2 1	– 2 1	– 2 1	– 2 1
And further per cent. on Value	2 13 4	3 3 4				
Excise Duty also until 1825 per *gall.*	– 17 4$\frac{310}{432}$	– 17 4$\frac{310}{432}$	– 15 5$\frac{116}{232}$	– 15 5$\frac{116}{232}$	– 15 6$\frac{116}{232}$	– 15 5$\frac{116}{232}$
Sugar the *cwt.*	1 13 –	1 13 –	2 – –	2 – –	3 3 –	3 3 –
The produce of and imported from a British Possession	1 13 –	1 13 –	2 – –	2 – –	2 – –	2 – –
And further per cent. on Value	1 – –	1 – –				
Note.—A portion of the above Duties on Sugar were suspended under the authority of the Lords of the Treasury, according to the average prices published in the Gazette every four months until 1826, when the suspension ceased.						
Tea, per cent. on the Value	6 – –	6 – –	6 – –	all Excise.		
Excise	90 – –	90 – –	90 – –	until 8 June 96 – – Cust^s & Excise.		
An Excise Duty also until 1819, when the Duty was wholly collected by the Excise:						
On all Tea sold at or under 2 *s.* per *lb.*	- - -	- - -	- - -	after 8 June 96 – –	96 – –	96 – –
Ditto, above 2 *s.* per *lb.*	- - -	- - -	- - -	100 – –	100 – –	100 – –
Teeth, Elephant's, not exceeding 21 lbs. weight each tooth the *cwt.*	3 6 8	3 19 2	4 – –	2 – –	2 – –	2 – –
—— exceeding 21 lbs. weight each tooth	3 6 8	3 19 2	4 – –	4 – –	4 – –	4 – –
—— Sea Cow, Sea Horse, or Sea Morse, the *lb.*	– 1 4	– 1 7	– 1 8	3 4 – per cwt.	3 4 –	3 4 –
And further per cent. on Values	2 13 4	3 3 4				
Terra Japonica the *lb.*	– – 8	– – 9$\frac{1}{2}$	– – 10	– – 10	– – 10	– 3 – per cwt.
And further per cent. on Value	2 13 4	3 3 4				
Tin, per cent. on Value	26 13 4	31 13 4	31 5 –	5 9 3 per cwt.	5 9 3	5 9 3
And further per cent. on Value	2 13 4	3 3 4				

1825.	1826.	1827.	1828.	1829.	1830.	1831.	1832.	Rates of Duty now Chargeable on like Articles the Produce of other Countries.	
								British Colonies.	Foreign Countries.
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
- -	30 - - per cent. on value.	- 6 - per piece.	- 6 -	20 - - p' cent. on value.	20 - -	20 - -	20 - -	30 - -	per cent.
- -	30 - - per cent. on value.	- 7 - per piece.	- 7 -	20 - - p' cent. on value.	20 - -	20 - -	20 - -		
- -	30 - - per cent. on value.	- 1 - per yard.	- 1 -	20 - - p' cent. on value.	20 - -	20 - -	20 - -		
- -	30 - - p' ct. on value.	- 10 - per lb. wt.	- 10 -	30 - - p' ct. on val.	30 - -	30 - -	30 - -		
- -	30 - - p' ct. on value.	- 10 - per lb. wt.	- 10 -	20 - - p' ct. on val.	20 - -	20 - -	20 - -		
- -	30 - - p' ct. on value.	- 10 - per lb. wt.	- 10 -	30 - - p' ct. on val.	30 - -	30 - -	30 - -		
- -	30 - - p' ct. on value.	1 4 - per lb. wt.	1 4 -	30 - - p' ct. on val.	30 - -	30 - -	30 - -		
- -	30 - - p' ct. on value.	30 - -	30 - -	30 - -	30 - -	30 - -	30 - -		
- -	30 - - p' ct. on value.	30 - -	30 - -	20 - -	20 - -	20 - -	20 - -		
1 8 -	4 10 -	4 10 -	4 10 -	4 10 -	4 10 -	4 10 -	4 10 -	1 8 -	4 10 -
1 8 -	1 8 -	1 8 -	1 8 -	1 8 -	1 8 -	1 8 -	1 8 -		
- 17 6⅝	1 2 6	1 2 6	1 2 6	1 2 6	1 2 6	1 2 6	1 2 6	- 9 -	1 2 6
wholly Customs - 17 6⅝	1 - -	1 - -	- 15 -	- 15 -	- 15 -	- 15 -	- 15 -		
3 3 -	3 3 -	3 3 -	3 3 -	3 3 -	3 3	3 3 -	3 3 -	1 4 -	3 3 -
2 - -	1 17 -	1 17 -	1 17 -	1 17 -	1 12 -	1 12 -	1 12 -		
96 - -	96 - -	96 - -	96 - -	99 - -	96 - -	96 - -	96 - -	prohibited.	
100 - -	100 - -	100 - -	100 - -	100 - -	100 - -	100 - -	100 - -		
1 - -	1 - -	1 - -	1 - -	1 - -	1 - -	1 - -	1 - -	1 - - per cwt.	1 - -
1 - -	1 - -	1 - -	1 - -	1 - -	1 - -	1 - -	1 - -		
3 4 -	3 4 -	3 4 -	3 4 -	3 4 -	3 4 -	3 4 -	1 - -		
- 3 -	- 3 -	- 3 -	- 3 -	- 3 -	- 3 -	- 3 -	- 1 -	- 1 -	- 1 -
2 10 -	2 10 -	2 10 -	2 10 -	2 10 -	2 10 -	2 10 -	2 10 -	2 10 -	2 10 -

(continued)

ARTICLES.	1812.	1813.	1814.	1819.	1823.	1824.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Tobacco, Manufactured, or Segars, per 100 *lbs.*	3 3 9	3 16 6½	per lb. weight	wholly Excise.	– 12 – per lb. wt. Excise duty also	– 12 –
And further per cent. on Value -	2 13 4	3 3 4				
Excise Duty - per *lb.*	to 5 July, – 1 7 after 5 July, – 1 9	to 30 Mar. – 1 9 after 30 Mar. – 2 11	– – 2 11	from 8 June – 4 –	– 4 –	– 4 –
Tortoiseshell, rough - per *lb.*	– 3 4	– 3 11½	– 3 11½	– 4 –	– 4 –	– 4 –
——— the produce of, and imported from a British Possession - - per *lb.*	– 3 4	– 3 11½	– 3 11½	– 4 –	– 4 –	– 4 –
——— Manufactured, per cent. on Value -	68 6 8	81 2 11	62 10 –	50 – –	50 – –	50 – –
And further per cent. on Values -	2 13 4	3 3 4				
Turmerick the *lb.*	– – 6	– – 7½	– – 7½	– – 8	– – 4	– – 4
——— produce of, and imported from a British Possession - - - - per *lb.*	– – 6	– – 7½	– – 7½	– – 8	– – 4	– – 4
And further per cent. on Values -	2 13 4	3 3 4				
Vermillion - - - - - - the *lb.*	– 1 8	– 1 11¾	– 2 1	– 2 –	– 2 –	– 2 –
And further per cent. on Value -	2 13 4	3 3 4				
Wax, Bees, unmanufactured - - the *cwt.*	2 16 –	3 6 6	3 5 –	3 6 6	3 6 6	3 6 6
——— manufactured or bleached - the *cwt.*	5 4 –	6 3 6	6 2 6	6 3 6	6 3 6	6 3 6
——— the produce of and imported from a British Possession:						
unmanufactured - - - the *cwt.*	2 16 –	3 6 6	3 5 –	3 6 6	2 6 6	2 6 6
manufactured or bleached - the *cwt.*	5 4 –	6 3 6	6 2 6	6 3 6	6 3 6	6 3 6
And further per cent. on Values -	2 13 4	3 3 4				
Wood, Teake, the *load* of 50 cubic feet - -	1 6 –	1 10 10½	1 10 5	1 10 –	1 10 –	1 10 –
Wood, Teake, viz.: *fit for Ship building*, imported from any *British* Possession within the limits of the East India Company's Charter; the *load* of 50 cubic feet - - - - -	1 6 –	1 10 10½	free - -	free - -	free -	free -
——— imported from any other place within those limits - - - the *load*	1 6 –	1 10 10½	free - -	free -	free -	free -
——— unrated and unmanufactured, per cent. on the Value - - - - -	26 13 4	31 13 4	31 5 –	20 – –	20 – –	20 – –
And further per cent. on the Values	2 13 4	3 3 4				
Wool (Cotton Wool) - - the 100 *lbs.*	– 16 11	– 16 11	– 16 11	– 8 7 until 5 Jan. 1820; after 5 Jan. 1820 6 *l.* per cent. on the value.	6 – – per cent. on value	6 – –
Imported from a British Possession - -	– 16 11	– 16 11	– 16 11	– 8 7 as above	6 – –	6 – –
The *Produce* of and *Imported* from a British Possession - - - - the *cwt.*	- - -	- - -	- - -	- - -	- -	- -
Goods, Wares and Merchandize, being either in part or wholly manufactured, and not being enumerated or described, or otherwise charged with Duty, and not prohibited to be imported into or used in Great Britain: For every 100 *l.* of the Value - -	68 6 8	81 2 11	62 10 –	50 – –	50 – –	50 – –
Goods, Wares and Merchandize, *not* being either in part or wholly manufactured, and not being enumerated or described, or otherwise charged with Duty, and not prohibited to be imported into or used in Great Britain: For every 100 *l.* of the Value - -	26 13 4	31 13 4	31 5 –	20 – –	20 – –	20 – –
And further per cent. on Value -	2 13 4	3 3 4				

11 August 1831.

1825.	1826.	1827.	1828.	1829.	1830.	1831.	1832.	Rates of Duty now Chargeable on like Articles the Produce of other Countries.	
								British Colonies.	Foreign Countries.
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
- 18 -	until 5 July - 18 - after 5 July - 9 -	- 9 -	- 9 -	- 9 -	- 9 -	- 9 -	- 9 -	- 9 -	- 9 -
- 2 -	- 2 -	- 2 -	- 2 -	- 2 -	- 2 -	- 2 -	- 2 -	- - 1	- 2 -
- 1 -	- 2 -	- 2 -	- - 6	- - 6	- - 6	- - 6	- - 1		
20 - -	20 - -	20 - -	20 - -	20 - -	20 - -	20 - -	20 - -	20 - -	20 - -
- - 4	until 6 July - - 3	- 10 - per cwt.	- 10 -	- 10 -	- 10 -	- 10 -	- 10 -	- 2 4	- 10 -
- - 2	- - 3 after 6 July - 10 - per cwt.	- 10 -	- 2 4	- 2 4	- 2 4	- 2 4	- 2 4		
- 1 -	- 1 -	- 1 -	- 1 -	- 1 -	- 1 -	- 1 -	- - 6	- - 6	- - 6
3 6 6 6 3 6	3 6 6 6 3 6	3 6 6 6 3 6	3 6 6 6 3 6	1 10 - 3 - -	1 10 - 3 - -	3 - - 4 10 -	3 - - 4 10 -	2 - - 2 10 -	3 - - 4 10 -
2 6 6 6 3 6	2 6 6 6 3 6	2 6 6 6 3 6	- 10 - 1 - -	- 10 - 1 - -	- 10 - 1 - -	3 - - 2 10 -	2 - - 2 10 -		
1 10 -	1 10 -	1 10 -	1 10 -	1 10 -	1 10 -	1 10 -	1 10 -	- 10 - from Africa.	1 10 -
free - -	free - -	free -	free -	free -	free -	free -	- - 1	1 10 - except Africa.	1 10 -
free - -	free - -	free -	free -	free -	free -	free -	- 10 -		
10 - -	20 - -	20 - -	20 - -	20 - -	20 - -	20 - -	20 - -	5 - -	20 - -
6 - -	6 - -	6 - -	6 - -	6 - -	6 - -	- 5 10 the cwt.	- 5 10	- - 4	- 5 10
6 - -	6 - -	6 - -	- - 4 the cwt.	- - 4	- - 4	- 5 10	- 5 10		
- - -	- - -	- - -	- - -	- - -	- - -	- - 4	- - 4		
20 - -	20 - -	20 - -	20 - -	20 - -	20 - -	20 - -	20 - -	20 - -	20 - -
10 - -	10 - -	10 - -	10 - -	10 - -	10 - -	10 - -	5 - -	5 - -	5 - -

John Lack,
Clerk of the Rates.

Appendix, No. 6.

Petition of Inhabitants of Calcutta respecting Duties on Sugar and Rum.

Appendix, No. 6.

PETITION from certain European and Native Inhabitants of Calcutta, to the House of Commons, relative to the Duties levied in Great Britain on East India Sugar and Rum.

To the Honourable the House of Commons of *Great Britain* and *Ireland*, in Parliament assembled.

PETITION of British and Native Subjects of *Great Britain*, Inhabitants of *Calcutta* and Places adjacent;

Sheweth,

THAT the duties levied in Great Britain on the Sugar and Rum of the Honourable East India Company's territories in India, are respectively 32 *s.* per cwt. and 15 *s.* per gallon; which at the ordinary market value (without duty) of 22 *s.* per cwt. and 2 *s.* per gallon, is equal to an *ad valorem* duty of 145 and 750 per centum.

That the duties on the sugar and rum of all other British settlements, including recent acquisitions of the Mauritius and Guiana, are respectively 24 *s.* and eight and a half shillings, equal as above to 109 and 425 per cent. only, independent of advantages from cheaper freight.

That your petitioners, not being aware of any just or politic grounds for the aforesaid preference and protection to their detriment in favour of other colonies, do humbly entreat of your Honourable House, that all such discriminating duties on the productions of their industry may be abolished, for the following, among other reasons, too obvious to be intruded on your Honourable House:

1. That the national revenue would not suffer but gain by increased importation of colonial produce into Great Britain, though at a lower duty.

2. That the increased consumption would be a benefit and relief to the people of Great Britain.

3. That the advantage of the augmented interchange of productions between India and the mother country would be reciprocal, and even greater for England; a position demonstrated by the prevailing rates of exchange.

When India sent cotton and silk manufactures largely to England, a pound sterling could be replaced to the British exporter by eight rupees realized in India.

Now that the cheaper manufactures of the mother country have superseded those of India, not only at home but on the spot, the British exporter must realize about 12 rupees here to replace one pound of his capital, because the means of furnishing returns in produce are now so scanty and out of proportion to the exports; and the balance must be provided in dear bills or bullion, the most disadvantageous form of intercourse.

Besides other disadvantages of this state of the exchanges, it will be sufficiently plain to your Honourable House, that India is thus prevented from taking off the large quantity of British manufactures she would otherwise do; whereby the home manufacturer is restricted from benefiting by the large field which would be open to him if India were enabled to buy what she cannot do, unless she can sell in return.

Therefore your humble Petitioners, craving speedy relief in the premises, will humbly pray.

(signed) *Nathaniel Alexander,*
H. C. Sutherland,
J. Young,
George Porter,
F. Campbell,
J. Abbot,
G. J. Gordon,
John Storm,
Radlapnaned Roy,
Ramgopal Ghore,
Maden Mohun Doss,

and about 400 other Signatures, Native and European.

A true copy,
J. Crawfurd.

Appendix, No. 7.

Letter from London Merchants to Court of Directors; 13 October 1832.

Appendix, No. 7.

LETTER to the Court of Directors of the East India Company, from the *London* Merchants connected with the *East India* Trade, dated 13th October 1832.

Honourable Sirs,

We beg leave to lay before your Honourable Court, a case which appears to us to be one of considerable hardship to the Indian manufacturers, and to the India export merchants, in order that your Honourable Court may examine into the same, and grant the relief we solicit on their behalf and our own, as connected with the India trade.

2. Piece goods manufactured in Bengal, pay upon their entrance into Calcutta an inland duty of 2 ½ per cent., and no drawback thereof is allowed upon exportation to the United Kingdom or elsewhere; whilst upon indigo, cotton, hemp and tobacco, the whole inland duties are drawn back on exportation to the United Kingdom.

3. It may be presumed that this distinction was adopted at a time when the latter articles were considered in some measure the staple productions of India, and it was deemed expedient to give encouragement to the growers, and when the justice and policy of protecting the native fabrics was not so apparent; few, if any, British manufactures being then imported into India.

4. But now, when the British goods are imported largely into that country, on paying a duty of 2 ½ per cent. only, and whilst the Indian manufactures are subjected to a duty of 20 per cent. on silk, and 10 per cent. on cotton goods, upon their importation into the United Kingdom, it does appear to us, not only reasonable and fair, but a measure of wise policy towards the natives of India, to reduce, as much as may be practicable, so great an inequality in duties, which give so marked a preference in favour of British goods; and no relief could be more immediately applied, with so little sacrifice, as the concession of the drawback of the inland duty of 2 ½ per cent. on piece goods exported from Calcutta to the United Kingdom.

5. In proposing this course to your Honourable Court, we beg leave to call its attention to the policy of the British Legislature, by which a bounty is allowed on silk goods manufactured in the United Kingdom (whether manufactured from raw, or from foreign or British thrown silk), upon their exportation, of 3 *s.* 6 *d.* per lb. on all articles valued at 14 *s.* per lb. and upwards, or say 25 per cent. on the 14 *s.*, being the supposed equivalent for the duties previously levied on the materials thereof: and we trust that the Honourable Court will see the justice, under the peculiar circumstances of India, of following the same policy towards the native manufacturers of India, that the British Parliament has adopted towards British manufactures.

6. An application to the British Government to reduce the duties on the cotton and silk fabrics of India imported into the United Kingdom has not been successful, though signed by a very numerous body of the most respectable natives; and this disappointment would, we think, tend to enhance the merit of the concession now sought for.

7. Having thus stated the chief points on which we rest the expediency of the measure we propose, we conclude by respectfully praying your Honourable Court to give early instructions to your Governments abroad, to allow the inland duty of 2 ½ per cent. on piece goods, the manufacture of British India, to be entirely drawn back upon their exportation to the United Kingdom.

We have, &c.

(signed)
Cockerell, Trail & Co.
Barett, Colvin, Crawford & Co.
Fletcher, Alexander & Co.
Fairlie, Clark, Jones & Co.
Palmer, Mackillon & Co.
Inglis, Forbes & Co.
Richards, Mackintosh & Co.
Small, Colquhoun & Co.
Gladstanes, Drysdale & Co.
R. Scott, Fairlie & Co.
Gregson, Melville & Knight.

Appendix, No. 8.

A RETURN of all RAW SILK now in the EAST INDIA COMPANY'S Warehouses UNSOLD; stating the several Kinds, and the Dates of Importation; also the Dates at which they have been Offered for Sale, the Taxed Price at each Sale, and the Price at which last Offered; together with the Invoice Price of each Kind at the time of Importation.

FACTORY.	Bales Unsold.	Year of Import.	Portion of Unsold Bales which have been Offered for Sale, and Date when so Offered.		Taxed Price at each Sale.			Taxed Price when last Offered.				Invoice Price at the time of Importation.
					A.	B.	C.	—	A.	B.	C.	(a)
			Bales.		s.	s.	s.		s.	s.	s.	per lb. s. d.
COMPANY'S BENGAL:												
Bauleah	537	1830	165	20 June 1831	14	13	-	-	-	-	-	16 3
				24 Oct. —	13	12	-	-	-	-	-	
				20 Feb. 1832	12	11	-	20 Feb. 1832	12	11	-	
			52	24 Oct. 1831	14	13	-	-	-	-	-	
				20 Feb. 1832	13	12	-	-	13	12	-	
	826	1831	20	- - -	-	-	12	-	-	-	12	15 6
	100	1832	- -	not yet offered	-	-	-	-	-	-	-	14 9
Commercolly	20	1830	5	20 June 1831	15	-	-	-	-	-	-	15 4
				24 Oct. —	14	-	-	-	-	-	-	
				20 Feb. 1832	13	-	-	-	13	-	-	
			15	- - -	15	14	-	-	15	14	-	
	591	1831	52	- - -	15	-	-	-	15	-	-	15 3
	25	1832	- -	not yet offered	-	-	-	-	-	-	-	15 1
Cossimbuzar	414	1831	- -	not yet offered	-	-	-	-	-	-	-	15 6
Gonatea	3	1830	- -	24 Oct. 1831	-	14	-	-	-	-	-	15 1
			1 2	20 Feb. 1832	-	13 14	-	-	-	13 14	-	
	687	1831	- -	24 Oct. 1831	-	14	-	-	-	-	-	16 1
			1 31	20 Feb. 1832	-	13 14	-	-	-	13 14	-	
Hurripaul	559	1831	- -	not yet offered	-	-	-	-	-	-	-	14 8
Jungypore	2	1830	2	20 Feb. 1832	-	14	-	-	-	14	-	15 7
	542	1831	89	- - -	15	14	13	-	15	14	13	14 3
Malda	347	1830	142	20 June 1831	14	13	12	-	-	-	-	15 4
				24 Oct. —	13	12	12	-	-	-	-	
				20 Feb. 1832	12	11	10	20 Feb. 1832	12	11	10	
			58	24 Oct. 1831	14	13	12	-	-	-	-	
				20 Feb. 1832	13	12	11	-	13	12	11	
	419	1831	12	- - -	-	-	12	-	-	-	12	15 9
	75	1832	- -	not yet offered	-	-	-	-	-	-	-	14 11
Rádnagore	1	1830	1	20 Feb. 1832	-	11	-	-	-	11	-	15 –
	583	1831	17	- - -	12	11	-	-	12	11	-	14 4
Rungpore	8	1830	8	20 Feb. 1832	14	13	-	-	14	13	-	15 8
	367	1831	- -	not yet offered	-	-	-	-	-	-	-	15 11
Santipore	229	1831	- -	not yet offered	-	-	-	-	-	-	-	15 9
Surdah	140	1830	29	20 June 1831	15	14	-	-	-	-	-	16
				24 Oct. —	14	13	-	-	-	-	-	
				20 Feb. 1832	13	12	-	-	13	12	-	
			75	24 Oct. 1831	15	14	-	-	-	-	-	
				20 Feb. 1832	14	13	-	-	14	13	-	
			3	- - -	15	-	-	-	15	-	-	
	329	1831	- -	not yet offered	-	-	-	-	-	-	-	15
	6,804											
Musters	20											
	6,824											
PRIVATE BENGAL:												
Bauleah	10	1832	10	20 Feb. 1832	-	10	-	-	-	10	-	invoiced cost not known.
Radnagore	32			not yet offered	-	-	-	-	-	-	-	
PRIVATE CHINA:												
China	111	1832		not yet offered	-	-	-	-	-	-	-	ditto.

(a) The Invoice Price is stated in the Invoices in Sicca Rupees; they are converted into the prices shown in this column at 2 s. 3 d., 84, each.

Bengal and Coast Warehouse,
26 March 1832.

H. Johnson.

Appendix, No. 9 (1.)

Memorial of Mr. W. Felkin, relating to Bengal Silk.

MEMORIAL of Mr. *William Felkin*, addressed to the Right Honourable Lord *Auckland*, President of the Board of Trade, dated 7th December 1831.

A CIRCULAR of the Secretary of Government at Calcutta having invited communications tending to the improvement of the productions and manufactures of British Possessions in the East Indies, your memorialist asks permission to state the following facts, which he presumes will, on receiving your serious attention, appear to you to warrant the conclusions which he has drawn from them, and to merit further inquiry and proof, with a view that, if found to be correctly laid down, experiments may be made in Bengal upon the production of silk; so that, if possible, that which is exported from thence may be equal in quality to that which we import from Italy, or to that which is produced in the best silk districts of France, and is found so important in sustaining the character of the manufactures of Lyons. These statements are the results of your memorialist's personal observations in the departments of Languedoc, and the Cevennes, in France; and in Piedmont, Lombardy, and the southern States of Italy, where he was engaged during two or three years, in pursuing an inquiry into all the details of the growth of mulberry trees, care of silk worms, and modes of reeling silk, on behalf of John Heathcoat, esq. of Tiverton, in the county of Devon: as also of the personal observations of a gentleman who visited Bengal with similar views, and who was sent out by the same Principal. These observations have moreover been carefully compared with the statements of authors of standard works on the subject; as relates to the European as well as the Indian production of silk. Your memorialist further begs to mention, merely in proof of his having some experience in the art of preparing silk, that he procured a female to be instructed in reeling cocoons, in France, and having brought her to England, in the winter of 1825, she taught 24 others, and he superintended their reeling, at Tiverton, 35,000 lbs. weight of Florentine cocoons, which he had previously bought in Italy and shipped from Leghorn; and the silk produced in this first English filature was afterwards worked into bobbin-net lace, in Mr. Heathcoat's factory. Nevertheless, he is not at present in any way connected with, or interested in the production or sale of silk.

All persons who are conversant with silk, know that between the quality of the best and worst silks of Europe there is much difference, and that this chiefly results from greater or less care and skill in reeling; although it is in some part owing to the original difference in the cocoons. The same diversity exists in the silks of India, which explains the difference in the prices of silks of the Company's filature, and those of private reeled silk. But any one used to reeling silk, who has examined the cocoons of each continent, will at once see that the great reason why Bengal silk has been hitherto inferior to European is, the inferiority of the Bengal cocoons; they are much smaller, much more flossy, softer made, and of a much finer thread. All these are evil qualities in this affair; and as good cocoons are the basis of good silk, it is proposed to show, that,

Bengal cocoons *are* thus inferior;

They may, most probably, be produced equally good with those of Europe;

This being effected, they might, and doubtless would, be reeled into far superior silk to that at present produced in India; and

That the cost of such silk would be so much less than that at which silk can be produced *by the investment of capital in Europe**, as to lead, in the event of such amelioration, to our supplying silk to an immense amount to other nations.

The superiority of European cocoons will appear from the following details:—It takes on an average 250 French cocoons to weigh 16 oz.; 950 of Bengal. It takes of the worst kinds, in France, 14 lbs. of cocoons to reel into 16 oz. of eight to ten cocoon silk, and of the best, 10 lbs. for 16 oz.; of the Bengal worst, or rainy crop, it takes 22 lbs. to 24 lbs., and of the best, 15 lbs. to 16 lbs. to produce 16 oz. of silk. In France and Italy, the girls reel per day, of three to four cocoon, 10 oz. of silk; of eight to ten cocoon, 16 oz.; and of 18 to 20 cocoon, 24 oz. In Bengal, of fine silk they reel per day, 5 oz.; middle, 8 oz.; of coarse, 11 oz. a day, on the average, except in the rainy season, when the quantity is less. The English gentleman before mentioned, writing in 1827, from Santipore, says, "The exhibition of the parcel of Italian cocoons I brought out, I may truly say, astonished the natives." This difference in the weight of the Bengal cocoon, its unproductiveness in reeled silk, even in proportion to its diminished size, and in the quantity reeled per day, when every allowance is made for inferiority of work-people employed in reeling, can only be fairly attributed principally to the inferiority of the cocoons, and of the worms that produced them.

I go on to illustrate the practicability of substituting a production of equally good cocoons with those of the continent of Europe, for these inferior ones. There are four or five kinds of silk worms known to the silk producers in Bengal, each of which allows of reproduction every eight or ten weeks; and there is one annual silk-worm kept, but only to a small amount, and its cocoon is not better than that of the others. On account of the facility

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* In France and Italy there are many cocoons produced by the peasantry, at no cost of capital or labour, but that of gathering the leaves of mulberry trees themselves have planted by the roads or on waste places, and superintending the worms. This circumstance renders the distinction made above necessary.

Appx. No. 9 (1.)

Memorial of Mr. W. Felkin, relating to Bengal Silk.

facility of reproduction, the mulberry tree admitting of so many crops of leaves annually, some one or other of the four or five first-mentioned species of worms are usually preferred there. In France and Italy, except in Naples, there is but one production or hatching of worms each year; at Naples there are two, but these are of eggs retarded in hatching for this purpose, produced by an annual worm. There are several species of worms known and kept in those countries, some making a larger and some a smaller cocoon, but all of them far superior to that of Bengal. Now your memorialist humbly presumes to recommend that an immediate trial be made in Bengal of hatching good French or Italian eggs; and as it is believed that the breed of worms kept at Novi, in Piedmont, cost no more than any other species in food, yet produce cocoons of which five will give as much silk as eight of ordinary French or Italian cocoons, (though this is not known to your memorialist from personal observation,) he would choose the eggs of that breed, in conjunction with those of the other most approved ordinary European kinds, and if the cocoons prove equally large and well made with those of France or Italy, he proposes to substitute them for the reproduction of eggs, until the whole production be of these superior cocoons. The food of the worms on the continents of India and Europe is the same; and although the difference in the care and skill of those who rear the worms will produce some difference in their health, and consequently in their cocoons, yet that is trifling compared with the difference which at present occurs in the cocoons, and which may be traced up to the fact that they are made by worms of very different species.

The following facts are cited in support of his view of this important subject:—Your memorialist brought over French eggs, in 1825, to Tiverton, where they were hatched in the factory of Mr. Heathcoat, and fed on the black mulberry leaf, which is not so suitable nor healthy food for them as that of the white mulberry, the ordinary and proper food for the silk-worm. They had only common attention, and were subjected to very various degrees and vicissitudes of heat; their course was somewhat protracted beyond the time they ordinarily live in the warmer climates, where, in exact proportion to the quantity of food they eat, and degree of heat in which they live, their course is prolonged or contracted, but their cocoons are not materially affected by these circumstances. The result was, that nearly as many lived and produced cocoons, as the average of Italy, and the cocoons (which were as good in all respects as those of Italy) I reeled into silk, with the ordinary facility, and subject to only the ordinary waste; and which was subsequently worked into bobbin-net lace, of clear, even and good quality. Again, this year, the undersigned hatched Italian eggs in his warehouse in Nottingham, and also those of the worm long known and acclimated in England. These were fed alike on the black mulberry leaf, the white trees not being within his reach, and alike exposed to the very various vicissitudes and degrees of heat which occurred during their course. They produced an average number of cocoons:—those of the English worm were larger, and rather heavier than those of India, but only about a fourth part as heavy as those he obtained from the Italian eggs, which indeed were as good and heavy as the ordinary production of Lombardy. These experiments have sufficed to convince him that the sentiments of a French writer, well versed in this production, are correct, viz.: "That, unexposed to the destroying influence or rigour of climates, as they affect the external air, by being kept (for all useful purposes) in houses or other enclosed places, it is a gross error to suppose that the health of silk-worms, and growth of good silk, depends entirely, or even mainly, on the recolt taking place in any particular latitude." And he would submit, that if, by feeding the worms upon comparatively inferior food, without taking any extraordinary pains, and in the more variable and uncongenial climate of England, he has experienced no failure nor difficulty in producing good cocoons and good silk, there is fair ground to expect the like results would follow the attempt in Bengal, if made by competent and unprejudiced persons. He will cite a case exactly in point, in further support of the above proposition, which cannot fail to have much weight in forming your judgment of its feasibility and importance.

Previously to the year 1802, all the white silk used in France was either reeled from the dingy white cocoons, always found in the yellow produce, and which is never a good colour, or imported principally from China, the colour of which is excellent, but irregularly reeled. The Lyonese silk manufacturers having represented to their government the importance of producing the really superior white cocoons, that would furnish them with the means of obtaining an even and clean, as well as fine and beautiful white silk, Napoleon caused a premium of 10,000 francs to be offered for such silk, the produce of worms bred in France, and capable of being reeled into three-cocoon silk. M. Bonnard, a silk grower of Alais, chief town in the department of the Cavennes, obtained the eggs from the east, bred the worms without any difficulty on his premises, and in 12 months received the prize. Since which time, many others having obtained the eggs from him, the product has become general, and the Lyons market is regularly supplied with three-cocoon silk, of colour, evenness and cleanness superior to any formerly known, and which has given those manufacturers a decided preference in the articles of white gauze, or others which require to be made of fine white silk. What M. Bonnard had done so successfully, and with such useful results, first led your memorialist to the plan he proposes,—just to reverse this operation; and taking eggs from France or Italy, to replace those ordinarily used in Bengal. There seems but one objection which may prove important, *i. e.* the European worm being annual, whereas the Bengal grower needs a succession of four or six hatchings each year; but this, it is apprehended, may be obviated by the practice of postponing the hatching of the eggs, by keeping them cool until the time they are wanted, as is done in Naples, for their second recolt.

If, then, such cocoons were produced in Bengal as are in the European silk districts, it is

proper.

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Memorial of Mr. W. Felkin, relating to Bengal Silk.

proper to point out why it may be reasonably expected that they would be reeled into much better silk than that at present received from thence. The thread of each cocoon being thicker, would require fewer to make the requisite sized silk, and those would be more easily counted; for the same reason, each thread or end of silk from the cocoon would be stronger, and break less frequently; they would therefore run off with ease, as well as regularity; and the better made the cocoon, the less foul, knubby and liable to burs would be the silk. The attention of the reeler would be more efficiently directed, being less distracted by the greater number and more continued breaking of the ends in each thread, and the requisite throwing up of new ends to replenish it, and thus would be enabled to go on with much less waste of time and silk and labour than at present, and by consequence be able to increase the amount reeled. This would be a very important saving in reduction of the cost of Bengal silk; and when combined with that resulting from the difference in the cost of feeding the worms*, and an important reduction in the cost of the thicker silks, which may be realized by reeling them on Mr. Heathcoat's patent plan †, which ensures as perfect regularity and cleanness in a twenty-four as in a five cocoon silk, yet gives the extra quantity per day, and of course at so much less cost in the reeling,—it is humbly presumed bears out my last statement, that the cost of producing silk would thus be so much reduced in Bengal, and its quality so much improved, as that it would enable us to supply other nations with a vast amount of silk, instead of drawing so large a portion of our supply from them, as it is well known we are obliged annually to import at present.

When it is considered that the cultivation of the mulberry tree in Bengal, even under the existing discouragements of a high prime cost and a low selling price of the silk, is sufficiently profitable to allow of land thus employed being always let for a higher rent; in most cases double, and in some situations, proximate to extensive and favourite filatures, quadruple the common rent of land in the same neighbourhoods; that in rearing silk-worms all the peasant's family may be and commonly are employed; and that few situations, whether of mountain or plain, in India, but are eligible for the growth of the mulberry trees and rearing the worms, thereby offering unlimited means of increasing the quantity of silk that might be exported from Bengal, while the whole amount of the demand for silk is continually increasing in Europe: your memorialist hopes, that the importance of endeavouring to improve the quality and increase the quantity of Bengal silk, will justify his praying that inquiry may be made into the subject generally, and into the matter of this statement in particular; and he humbly offers, for the use of those who might be appointed for this purpose, a copy of his manuscript journal of facts and observations on the culture of the mulberry tree, care of the silk-worm, and process of reeling silk, daily made at Alais and elsewhere, in the years 1824–5–6; and he is desirous of communicating, if required, any further information he may possess upon these subjects.

And your Memorialist, &c.

Nottingham, Dec. 7, 1831. *William Felkin.*

Appendix, No. 9—(2.)

Appx. No. 9 (2.)

Note on Mr. Felkin's Memorial.

NOTE on Mr. *Felkin's* Memorial.

The white mulberry, which is alone ‡ used in France and Italy, grows in India, but is not used in feeding worms. That which is alone used for this purpose is in husbandry, and botanically, a distinct plant; it is the *Morus Indica*. The white mulberry takes 20 years to come to its full growth, and lasts 70 or 80 years; the leaves cannot be stripped with safety until it is five years old, and perhaps ought not until it is seven; the leaves are large and succulent. The Indian mulberry, instead of five or six years, may be stripped in six or

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* The calculation of reduction in prime cost is thus made:—Of the best French cocoons there are used on an average 2,500, and of the worst 3,600, to reel therefrom 16 oz. of middle-sized silk. Of the best Bengal cocoons on an average 14,250, and of the worst 21,850, are used to produced 16 oz. of middle-sized silk.

The actual cost of French good middle-sized silk in 1825 was 16 *s.* 6 *d.* per lb. of 16 oz. This was exclusive of profit. It is not probable that the rent of land, price of cocoons, or rate of wages, could be materially reduced in those European districts where the mulberry tree is cultivated.

It is stated in a work printed in Bengal in 1803, that "the prime cost of filature silk, shipped for Europe, need not be above 10 *s.* 6 *d.* for 16 oz." In 1827 I learned the cost of Company's silk was supposed to be on an average 16 *s.* rainy crop for 16 oz., and 13 *s.* the best; and the native reeled silk to be 12 *s.* for rainy, and 10 *s.* for best, per pound.

The cost of feeding the worms which make the cocoons necessary to produce the 16 oz. of good silk, would be reduced to one fourth, each making a cocoon, after eating only as many leaves, such as would give the silk that four can now be made to produce. The saving in reeling the same sized silk would be, according to the season, from 6 *d.* to 1 *s.* the lb.; that process costing in Bengal from 1 *s.* to 2 *s.* the lb. Your memorialist has, therefore, no doubt that the best silk might be exported from Bengal in any quantity the European demand might require, at half the present cost of the worst we receive from thence.

† It is an important fact, that at present fine and costly silks are doubled into much thicker ones, at great expense and waste, merely to obtain regularity in the thread, for many purposes where the throw or twist is worse than useless.

‡ See the evidence of Mr. Saunders in the Report of 1831, p. 106 and the statements given in the same Report, respecting the species of mulberry which grow in India, or are used in feeding worms.

Appx. No. 9 (2.)

Note on Mr. Felkin's Memorial.

or seven months after the slips are planted; the leaves are comparatively small, dry and rigid. Five different kinds of silk-worms are fed in India, but chiefly one, supposed to be a native of the country, which breeds five times a year. One of the five worms is an annual, and supposed to have been originally imported either from China or Italy; most probably the latter. Both the mulberry and worm at present in use in Bengal are peculiarly suited to the petty capitals, and slothful habits and rude industry of the people: the great probability is that good large cocoons, equal to the French or Italian, will never be made from the Indian worm and Indian silk. Better cocoons are at present made by the annual worm than the common one, but still far inferior to French and Italian. I take it that the white mulberry must inevitably be cultivated before fine cocoons can be produced, and this can only be effected by the settlement of Europeans, and eventually, in imitation of these, as has happened with good indigo, by large native capitalists. It is quite hopeless to expect that an ordinary Indian peasant, who lives from hand to mouth, should be able to cultivate a plant which can afford him no return for five years, and breed a worm which produces but once a year, when he has one at hand which produces five times. The Indian peasant lives by no kind of husbandry that will not afford him a return in from six to ten months: even in this country, a market gardener, a man of a far superior order to an Indian peasant, must have all his fruit trees planted for him by the proprietor of the land. The East India Company has little or nothing to do with the production of silk, beyond making the advances to the cultivator or feeder of the worms, and the introduction of the Italian filatures, which, however, are entirely superintended by natives; for gentlemen of the class composing the Company's commercial agents cannot be possessed of the necessary skill, practice and diligence, for superintending the details of the business. It is sufficiently known that the production of silk is a complete monopoly in the hands of the Company; and the fact stated in the memorial, that the rent of mulberry lands is four times as great as that of ordinary lands of the same quality, is an incontestible proof of it. There could not be two rents for the same description of lands in the same country, without the existence of a monopoly. It is this high rent which has raised the price of Indian silk, without, as was shown by several witnesses before the Committees on Trade, in 1820-21, having improved its quality. A Calcutta price current of 1780, which is within eight years of the establishment of the Company's silk filatures, affords the following results, when compared with a price current of 1831:

	1780.		1831.			
Per Seer:	*Rs.*	*a.*	Nat.		Comp.	
Cossimbazar - -	7	4	12	0	—	
Radragore - -	8	12	10	1	10	12

There is no argument in favour of the absolute necessity of granting to Europeans the fee simple of the land more cogent than the present condition of the silk trade. Without this indispensable step, India will never be in a condition to afford a cheap and abundant supply of good raw silk, and without it, consequently, the silk manufacture of this country will never be in a condition to compete fairly with those of France and Italy. Such an experiment as that proposed by Mr. Felkin would be valuable as a trial; but what use would a mere experiment, however successful, serve, if the law interfere, as at present, to prevent its practical and extensive utility?

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Appendix, No. 9 (3.)

Letter from Mr. W. Felkin to the Right Hon. C. Grant; 24 April 1832.

LETTER from Mr. *W. Felkin* to the Right Honourable *Charles Grant*, President of the Board of Commissioners for the Affairs of India.

Sir,

Nottingham, 24th April 1832.

In availing myself of permission to address further communications to the Honourable Board over which you preside, upon the growth of silk, I shall notice some objections which Mr. Villiers did me the honour to communicate some time since, relating to my memorial presented to you on this subject; and I also propose, with your permission, to append certain remarks, which I think are calculated to illustrate and enforce some of the statements before made; and which, if transmitted to parties in India competent to enter into the details, may afford some useful hints towards improvement in this important branch of industry.

It is urged as an objection to making the experiment I have desired, viz. that of introducing European worms into Bengal, that, "although valuable as the means of ascertaining a fact, yet it would be useless, even if successful, while the existing law of India precludes Europeans possessing the fee-simple of the land, and thus interferes to prevent any extensive practical result in the case supposed."

It is also urged, "that the leaves now used in India are not those of the white, but of the Indian mulberry, and that the former must be used to obtain good cocoons; yet it is assumed that the latter only will admit of slip or layer planting, and early plucking; and as it is said that the former takes five to seven years growth before it could be plucked, it is beyond the means of the Indian peasant either to plant or employ." Upon these passages, which appear to be the substance of the objections alluded to, I would offer the following remarks for your consideration.

In my memorial I purposely avoided any reference to political impediments, as well as to those arising from the habits, character and circumstances of the natives of India, which might be supposed to stand in the way of improvement in the culture of Bengal silk: presuming then, and still believing, that none of these would prove more formidable barriers to

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improvement, than they had been found to present in the growth of Bengal indigo. The Indian Government has invited suggestions of improvements, and has thereby virtually given a pledge to afford every facility for carrying them into effect, so far as can be granted consistently with the general good.

It is probable that the free settlement of Europeans, and the use of their capital and skill, will be necessary to ensure the highest amount of excellence in this or any other product of India. Nevertheless, if it were proved that as good cocoons could be obtained there as in Europe, and at much less cost, what is it that should impede an immediate effort to commence the course of improvement?

Although all the writers I have consulted [*] have made the assertion, that the white mulberry leaf was used in Bengal as food for the silk-worm, and not the Indian variety, yet it is probably true, as stated by Mr. Saunders [†], that the leaf of the latter is alone used. It must however be remarked, that the white mulberry grows in India; indeed it will grow very well in the hottest and in the coldest climates: and a multitude of French works prove, that for ages this species was often planted in France in somewhat the Indian manner, was cut annually to the ground, and plucked even the first year. It will bear this as well as the Indian (which with every other known variety of the mulberry is cultivated in the botanical gardens of Paris and Lyons), and the shoots of the white are, of the two, most rapid in growth, and equally garnished with leaves. I have therefore no doubt it might be substituted at once for the Indian variety, in the plantations of Bengal. But it is justly supposed in the objection, that the white would not bear much plucking before five or seven years of age, if intended for a standard tree; neither would the Indian; and it may well be queried if any species of trees would thrive and become standards if plucked very early. The French have found long since that standard mulberry trees are eventually more useful and economic than the bushes, hedgerows, or layers; they take up less ground, as they may be planted at certain distances in common fields or meadows, and the intermediate spaces (except plots of three or four feet round the bole) may be used for any other agricultural purpose: or, which is more important, they may be, and often are, planted in the mountains, where scarcely any other use can be made of the ground they occupy; or by the roads; and indeed in any vacant space. Thus, in a few years they become the means of subsistence to the poor, at a most trifling expense.

Now I humbly submit that it is quite as practicable, and would be found as profitable, for the Honourable Company to make an outlay, by causing white mulberry trees to be planted, as by making advances in money to the breeders of worms: and this is especially worthy its notice, because on this plan the hilly districts of India, where hitherto I believe this production has not been attempted, but which certainly are well adapted for its extension, might soon be stocked with trees enough to supply food for silk-worms for centuries to come. The first white mulberry tree ever planted in France flourished near Montelimart till towards the end of the last century: and they would grow with as much luxuriance and attain as great longevity, after yielding the same proportion of leaves, on the plains of Bengal as on those of Dauphiny.

It appears that for a series of years the price paid by the agents of the East India Company for cocoons, and by consequence the prime cost of their silks, have borne, in fact, no relative proportion to the cost of leaves or of rearing silk-worms. Such a state of things calls for, and admits of beneficial alteration. No production can ever succeed or extend as it ought while in such an extraordinary predicament. The Honourable Company will no doubt look to this; and any further reference by me to the question, would be, I conceive, impertinent to the present inquiry; which is simply to ascertain in what manner, with ordinary facilities, good cocoons, and of course good silk, may be produced in India. I shall merely add that it is uncertain from whence the annual worms came, which are said to have been recently introduced; but from an inspection of their cocoons I am fully assured they were not brought from Europe. I therefore still humbly hope for the approbation of your Honourable Board, to my first suggestion of an experiment, by the importation of properly chosen European eggs, and breeding worms from them. But I would prefer the supplementary request, that part of the worms hatched from the eggs, be fed on white, and part on Indian mulberry leaves.

I now respectfully offer the additional details in explanation and confirmation of my former memorial; being Remarks on the production of European Raw Silk, written in 1826; to which praying your attention, I am, &c.

W. Felkin.

REMARKS on the Production of European Raw Silk, written in 1826.

In inquiring into the production of raw silk, attention may be properly directed, to the cultivation of the mulberry trees; the care of the worms, and the amount and quality of their produce; the winding of the cocoons; ameliorations already introduced; existing prejudices and difficulties; and proposed improvements.

European

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[*] See Mayet, Rozier, Pullein, l'Abbé des Sauvages; and lately, Lardner's Cyclopedia, article Silk Manufacture, p. 95.

[†] See Evidence of this gentleman and others on East India Affairs, before Committee, 1831.

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European silk may be properly classified as produced in the following districts, viz.:— Mountainous France; the plains of Dauphiny, &c.; Piedmont and Nice; the Milanese; Tuscany; Roman States; Neapolitan States; Spain.

The Morus Alba, particularly that preferable variety Morus Italica (Murier d'Italie), rose mulberry, is almost the only kind planted throughout Europe for producing the food of silk-worms. In its culture the principal objects are, the quality and quantity of leaves. The coldest districts seem, from various causes, to be most remarkable and appropriate for its growth, whether as it regards skill and care in planting and pruning the trees, or the relative quality and quantity of leaves produced. The greatest amount of success has attended the cultivation of the mulberry tree in mountainous, dry and barren districts. The following proportion may be stated as near the truth, in reference to the producc of the mulberry tree, in the following European silk districts: a given number of trees produce in

Mountainous France - - - -	100 lbs. leaves.
Piedmont and Nice - - - -	85 -
Plains of France - - - -	75 -
Milanese - - - - - - -	75 -
Tuscany and Roman States - - -	65 -
Neapolitan - - - - - - -	60 -

Of these, Mountainous France and Piedmont produce leaves in the highest degree nutritious. Those of the Plains of France, and of the Milanese, seem to possess the necessary silky aliment in ten or fifteen per cent. less amount than the former; while those of Tuscany, Naples, &c. are twenty to thirty per cent. less nutritious than the former. A certain proof of the difference in the quantity of leaves produced by trees in these respective districts, is found in the greater or less number of trees necessary to feed a certain number of worms: and we have a proof of difference in the quality of the leaves, in the greater or less weight consumed in producing a certain quantity of cocoons. The causes of these differences probably are, that trees succeed well in proportion to the purity of the air, the soil on which they are grown being more or less light and dry, and kept free from weeds or other vegetable matters. Each plucking of the leaves should be succeeded by careful pruning; and as standard trees are preferable, on account of longevity, productiveness, and the greater adaptation of their leaves to the health of the worms, they should be kept quite open in the centre of the head of the tree, by which mainly they are preserved from disease.

Human labour and skill are most easily obtained and applied to this cultivation, following the gradation above marked out in the respective silk districts.

France had, in 1825, sufficient young mulberry trees planted to double its supply, if necessary, in ten years. Piedmont might increase one half in ten years, and the Milanese the same, from trees already planted. The rest of Italy was stationary.

It is found in France, that the grafting on the wild stock tends much to the superiority of the leaf, both in respect of the health of the worm and the quality of the silk. The two most fatal diseases, with which when worms are affected, they are called the "Gras," or the "Jaune," may usually be traced to gross, overheated or damp leaves.

For every 1,000,000 lbs. weight of raw silk produced in France, it is calculated that 250,000,000 lbs. weight of leaves are consumed, and that 5,000,000 trees, of the average age of 30 years, are stripped once each year to furnish them.

In breeding silk-worms the essentials are, a sufficient supply of heat, fresh air, and recently gathered dry mulberry leaves. European recolts succeed best in the hands of persons who invest money in them for the sake of profit; but the largest proportion of the worms are fed by peasants on their own account, as an additional means of support; and owing to the little space their dwellings afford, they only get to spin, on an average, as follows, upon the scale of an ounce of eggs hatched, or 33,000 (more or less):—

		Worms spin.	Making cocoons.		In which worms spin.	Making cocoons.
In Mountainous France, in which ½ are chamber recolts, and in these for each oz. hatched - -		20,000 -	85 lbs.	and ½ cottage recolts,	12,500 -	55 lbs.
In Piedmont, in which	¼ ditto -	18,500 -	80 -	and ¾ - ditto -	11,500 -	50
Plains of France -	¼ ditto -	13,500 -	60 -	and ¾ - ditto -	10,500 =	45
Milanese - -	¼ ditto -	16,500 -	70 -	and ¾ - ditto -	10,500 -	15
Tuscany & Roman States - -	¼ ditto -	11,500 -	50 -	and ¾ - ditto -	9,300	40
Neapolitan States	0 -	-	- -	all - ditto -	9,200 -	40

The price of cocoons is highest in those countries where the recolt is best. The respective prices of the recolt of 1825 (which was below an average one), for ordinary fair parcels, Douppions and Chiques inclusive, were,

Mountainous France - - - -	for 16 oz. English -	1 *s.* 6 *d.*
Piedmont, Plains of France, and Milanese	- ditto -	- 1 *s.* 4 *d.*
Tuscany, Roman States, and Naples -	- ditto -	- 1 *s.* 0 *d.*
Calabria - - - - - - -	- ditto -	- 10 *d.*
Spain - - - - - - - -	- ditto -	- 1 *s.* 2 *d.*

The

Letter from
Mr. W. Felkin to
the Right Hon.
C. Grant;
24 April 1832.

The weight of silk produced in the year 1825, in the respective districts, and the average prices of fair silks, were as follows:

Mountainous France		750,000	lbs. of 16 oz. English	at 24*s.* per lb.
Piedmont		1,440,000	ditto	at 23*s.*
Plains of France		850,000	ditto	at 20*s.*
Milanese		2,652,000	ditto	at 18*s.*
Tuscany		100,000	ditto	at 16*s.*
Roman States	supposed	500,000	ditto	at 17*s.*
Ditto Eastern	ditto	500,000	ditto	at 24*s.*
Naples		100,000	ditto	at 18*s.*
Calabria		300,000	ditto	at 12*s.*

Spain, amount unknown to me.

In consequence of new light being thrown upon the management of recolts within a few years, those of Mountainous France, and of the Milanese, have been much improved, and are increased full one-third; those of Piedmont, and of the Plains of France, are stationary; the production of silk in the other districts seems to have somewhat declined, probably owing to political causes.

In the reeling of cocoons, care and skill produce the chief difference in the value of the silk; it is however to be remarked, that the best cocoons are certainly the Piedmontese; those produced in the mountains of France are scarcely inferior; the other districts produce them of nearly equal quality to each other, but all are inferior to the above. The excellence of the silk reeled in the higher districts of France has obtained for it a great demand in the French market, and this would probably be much larger, were the English market open for its sale. The nerve of Piedmontese silk, and that of Fossombrone, has mainly contributed to keep up their price: this quality is however shared by the silk produced in all mountainous districts. The high priced silks are principally reeled in filatures; the lower by the peasantry.

Improvements have taken place in reeling cocoons in the higher parts of France, within the last 20 years, which surpass the progress made in the previous two centuries: these consist principally in the increase of filature reeling, and carefully sorting the cocoons, and giving regular instruction to the hands. The reels are generally turned by power, and the water is heated by steam; double threads* are avoided, and thus regular fine silks are produced with great advantage.

Reeling is somewhat improved in the Milanese by the application, to a certain extent, of the same means as in France.

Improvements in the manner of cultivating the trees have been generally and effectively introduced in the mountainous districts of France, and in Piedmont, where they present a striking contrast to the ill-conditioned standard trees of Dauphiny, Lombardy, and the southern Italian States.

The peasantry engaged in breeding silk-worms in the various districts of Europe, have as yet made but little progress in improvement. The larger chambers often present great skill and attention in the requisite details; the rooms built for this purpose are now larger, more airy, and arranged so as to produce a great circulation of air suddenly. Great cleanliness, and giving the worms dry food, have been attended with the happiest results. The peasantry, however, living in the higher ranges of the hills, often bring down for sale excellent samples of cocoons.

The progress of the production of silk in France has been considerable:

In 1789 it was	1,000,000 lbs.
1820	1,350,000
1825	1,600,000

The consumption in 1825 was about 3,000,000 lbs.; which quantity, and of sufficiently good quality, she may probably have within herself the means of producing by the year 1840, if necessary.

Prejudices are very general on several important points; as, for instance, in favour of lopping off large branches from trees, instead of small and frequent prunings; to let the trees grow in grass meadows, or amongst corn, without digging around the roots as is necessary six or eight times during the year. The loss in leaves from these causes has been estimated by some so high as a third of what might otherwise be obtained. The poor suffocate often, and almost always weaken, the worms they breed, by subjecting them to an occasional close heat. It is difficult to make them understand that confined air may kill the insects at 70 degrees, but that they may remain healthy, if the air be in circulation, though the actual heat be 90 degrees; this accounts for a large proportion of the extra loss in the peasant's breed of worms. This class conceive they gain by reeling their own silk; they lose, in fact, 10 per cent. at least. The reeler by profession does not gain more than from 10 to 15 per cent. after he has paid all expenses and run considerable risks, although he produces from similar cocoons a far superior article.

The owners of filatures have a great prejudice against reeling longer than during the months

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* This greatest evil in reeling silk is avoided by two knife-blades being so placed, as that the moment one thread breaks, and by consequence the other would pass on the reel double from the croisée, it must strike on the knife-edge on that side, and at sufficient angle to cut it ere any has got on the reel.

months of July, August and September; certainly this period might be considerably extended without injury to the cocoons or the silk, and with great advantage to the persons employed. It is possible also to reel at less speed than is usual, if increased care and time be desirable. But the most important error, and one that has hitherto universally prevailed, is that which supposes all coarse reeled silks must be necessarily irregular also. Now it is just as possible to produce a coarse even thread, as a fine one; and the advantage gained by reeling even thick silks must be apparent to those who know the waste and expense attending throwing fine silks to be used for various purposes, where even thick silks are necessary, and which must be superadded to the increased cost of reeling fine silks.

The following are some further particulars of this production, in the respective districts above named:

Good sorted cocoons have cost in France, on an average of years, 1*s.* 6*d.* per lb. English; the female who winds (fileuse) is paid 1*s.* 3*d.* per day; the girl who turns, 10*d.* per day; the universal hours for work are from four in the morning till eight in the evening, giving fourteen clear hours labour; 10*d.* per day each basin is about the sum commonly allowed to cover the other expenses of reeling.

These two last observations hold good throughout France and Italy. In France two skeins only are reeled at a time from each basin; the average weight produced is 18 ounces per day; about one-half the 1,600,000 lbs. is reeled by peasants, who produce one pound of silk from about 14 lbs. of cocoons; the other half is reeled in filatures, and one pound of silk is obtained from 12 lbs. of cocoons. The profit on reeling silk in filatures, in most parts of France and Italy, seems to be about 12 ½ per cent. The price of cocoons is regulated in each district by the price of the silk ordinarily produced therein; and which is of course controlled by its quality, and the character it bears in the market.

Those who reel silk largely generally deal in silk, and calculate their profit will arise from two sources; the purchase of the parcels of cocoons from the small breeders, and from their throwing their best silks themselves, and thus obtaining for them the highest price of the market. The import of silk into France in 1825, was 2,200,000 lbs. About three-fifths of the consumption of France is used in tram and singles, and two-fifths in organzine.

These calculations on the silk productions of France accord with the opinions and observations of M. M. Delon and P. C. Longue of Lyons, and Tessier of Vallerogue, dept. des Cevennes; who it is presumed are, from their long and extensive experience in reeling for, and selling silk in the Lyons market, unquestionable authorities.

A statement is herewith given of the prices paid for cocoons by M. Tessier, at Vallerogue, from 1798 to 1825, and their product:

Poid de Vallerogue, dont 150 lbs. font 62 kilogrames:

Années.	Qualités.	Prix, Sols.	Quantité de Cocons pour une Livre de Soie.
1798	grosse soie	18 at 19	10 lbs. 15 oz.
9	de 20/25 deniers	18 – 19	10 – 13 –
1800	chiques and douppions	22 – 24	11 – 6 –
1	compris	31 – 33	11 – 9 –
2	—	33 – 36	11 – 0 –
3	—	30 – 32	10 – 14 –
4	—	29 – 30	11 – 1 –
5	—	35 – 36	11 – 6 –
6	—	30 – 31	11 – 3 –
7	—	31 – 32	10 – 9 –
8	—	30 – 32	11 – 4 –
9	—	25 – 28	10 – 12 –
1810	—	35 – 37	10 – 11 –
11	—	22 – 24	10 – 8 –
12	—	25 – 27	11 – 0 –
13	—	26 – 27	11 – 0 –
14	—	29 – 30	10 – 13 –
15	partie grosse soie	29 – 31	11 – 8 –
16	partie soie fine	40 – 41	11 – 7 –
17	—	46 – 52	11 – 3 –
18	—	57 – 59	11 – 0 –
19	—	36 – 38	11 – 10 –
1820	—	32 – 34	11 – 12 –
21	—	33 – 34	11 – 12 –
22	—	36 – 40	12 – 3 –
23	—	27 – 32	11 – 10 –
24	—	29 – 32	11 – 14 –
25	—	36 – 40	L'on ne connoit pas encore le resultat de 1825.

En distrayant les douppions et chiques il faut alors 2 lbs. de plus de cocons par livre de soie fine.

En l'année 1824, 914 quinteaux, 4 lb. 8 oz. de cocon, ont produits de belles soies - - - - - - 6,770 lbs.
Douppions - - 794 lbs. 5
Chiques - - - 135 lbs. 13 } 7,700 lbs.

En divisant les 6,770 lbs. belles soies par la quantité de cocons achetées, alors il a fallu 13 lb. 8 oz. de cocons pour 1 lb. belles soies.

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In Piedmont the cost of cocoons averages, as in France, 1*s.* 6*d.* per lb. English: fileuses and tourneuses are paid the same as in France, when they live at their own homes; but, as in France, they are sometimes provided with a rug and lodging room, and with very coarse food; in these cases the saving is not great, as they are not so expert and attentive; two skeins only are reeled generally from one basin, and the production averages 18 oz. per day. From the superior quality of their cocoons (which must doubtless arise from the great purity of the air, as their recolts are very ill managed), 10 or 11 lbs. will ordinarily give 1 lb. of silk; they reel principally from three to six cocoon silks. The raw article can only be exported from Nice. Piedmont silk must be thrown before exportation. This prohibition is unpalatable to the Piedmontese, as they seem to suppose that the demand and consequent production is thereby decreased. All the principal reelers have throwing mills, which, as the machinery and skill employed in the various operations were very imperfect, would easily admit of improvements; but the Government will not allow what it may suppose has even a remote tendency to decrease the demand for manual labour. Piedmontese silk is very unevenly reeled, but this disqualification is compensated by its extraordinary strength.

In the Milanese, sorted cocoons cost on an average, 1*s.* 4*d.* per lb. English, in the marshy districts, where the thicker silks are reeled; and 1*s.* 9*d.* in the higher parts. In the latter they generally wind ⅘ cocoons, say ⅗ of the weight produced,

	or 12,235	basins, each 24 oz. per day, for 15 weeks - -	1,651,000
2-5ths 8 to 24 cocoons	8,160	- - - 24 oz. - - - - - -	1,001,000
	Say 20,395	basins reel the annual amount of - - - lbs.	2,652,000

In the filatures of fine silk there are from 10 to 250 basins each; all reel four skeins at once from each basin. In reeling 4–5 cocoon silk they generally use 12 lbs. of cocoons for 1 lb. of silk. Steam is employed in most part of them to heat the water. In the coarse filatures, the number of basins seldom exceeds 20; they reel four skeins from each basin, up to 8 or 10 cocoons, but only two skeins generally for thicker silks. There are four great fairs in Lombardy, for the sale of this, which is their staple article, where prices are regulated, and the small reelers sell their parcels of silk.

An actual survey, assisted by the valuable statements of Signior Dominique Staurengo, an eminent reeler and vendor of silk at Milan, form the ground of this statement respecting Milanese silk.

In Tuscany, the average cost of cocoons is 1*s.* per lb. English. The whole production of silk, which is estimated at about 100,000 lbs., is of inferior quality. This is the only country in Italy from whence cocoons are permitted to be exported.

Cocoons cost in the neighbourhood of Fossombrone much higher than near Bologna and Rome: it is probable, however, that the average price is not above 1*s.* the lb. English. 14 lbs. cocoons are used to make 1 lb. of 3–4 cocoon silk, and 12 lbs. are used to reel into the thicker kinds, chiefly of 5–6 to 10–12 cocoons. The quantity produced in these States is not exactly known. Wages to reelers, &c. are low, as in Tuscany, where 12 to 14 lbs. of cocoons are reeled in 1 lb. of very inferior silk; and improvement is apparently improbable in either district.

In Naples, cocoons are sold at about 1*s.* the lb. English, and about 14 lbs. are used to 1 lb. of silk. It is of fair quality, and mostly of ⅘ cocoons. About half the annual production is reeled in the royal filatures. The Neapolitans have two recolts each year.

It is probable that the price of cocoons in Calabria is about 10 *d.* the lb. English, but how many are used to each lb. of silk I do not know exactly; most likely 15 or 16 lbs.; and after all, the silk is very rough, and in other respects inferior. Cocoons may be imported into Sicily from Calabria. I have no data on which to state anything as to the Sicilian product of silk.

In Spain cocoons cost about 1*s.* 2*d.* per English lb. and are reeled in the district of Valencia, into ¾ cocoon silk of excellent quality, where it is affirmed that they procure 1 lb. of silk from 9 lbs. of cocoons. This silk is worth 18*s.* a lb. In some other districts they reel as high as 24 cocoon silk, some of which is notworth more than 11*s.* the lb. They reel 3 lbs. of the worst, and 12 oz. of the best a day. The wages seem to vary as follows:

Men and women at the basins, from - 1*s.* to 3*s.* 4*d.* a day.
— at the reels - from - 8*d.* to 2*s.* 9*d.* ditto.

And the cost of charcoal 8 *d.* a day each basin.

Cocoons may be exported from Spain. The worms are fed on the leaves of black mulberry trees. Two recolts a year are obtained in Spain pretty generally.

OBSERVATIONS on the Product of a Recolt, superintended by the Writer, at Alais, Department des Cevennes, France, in 1825.

AT the end of 39 days from the time of hatching the worms, the cocoons were in process of formation, and the active part of this recolt was finished. The trees being pruned as the leaves were gathered, or within a day or two, they only needed a "labour" with the spade. The branches on which the worms had spun were laid by in bundles, after they had been cleaned from the outside filament of the cocoons, ready for the next recolt. The stages were taken down; the rooms cleared out (yielding an amazing quantity of the excrement of the

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Letter from Mr. W. Felkin to the Right Hon. C. Grant; 24 April 1832.

the worm), as it is dangerous to disturb the worm by cleansing the stages just when going up to spin; and the first fine day the cocoons were sent to the owner: he having a filature, reeled them himself. Throughout the Cevennes, the peasants' cocoons are sold to one or other of the great filatures, in the larger towns of the district. They either bargain for the recolt as it is going on, at the time's price, to be afterwards settled; or when the cocoons are spun, they bring with them one of the small branches, garnished with cocoons, and the silk-winder buys from that sample. Thus, on the 22d June, the town of Alais was crowded with those who brought their cocoons to be weighed and paid for in hard cash, by those to whom they had been previously engaged; or who brought their small sample branch to find a purchaser. The silk which is brought in this manner in the cocoon to Alais or its neighbourhood, on its distribution from their filatures, either in the raw or thrown state, to Lyons, St. Etienne, &c., according to the lowest estimation amounts to ten millions of francs annually, and probably a much larger sum would be nearer the truth: the proportion of this amount paid for the labour of reeling and throwing would not be one half, leaving at least the other for cocoons. The cocoons are always sold unkilled to the reelers. On weighing the product of our recolt, we found it to be as follows, when contrasted with the expenditure; or rather what would have been the expenditure, had the labour, &c. been paid for regularly, and the leaves bought at the usual average price.

The 11 oz. of eggs, when hatched, produced, at the usual calculation of 33,000 eggs to an ounce, 363,000 worms; these ate, according to the manager's weight, up to May 30th inclusive - - - - - - - - - - 10,600 lbs.

On May 31 - - - -	1,000
June 1 - - - -	1,500
— 2 - - - -	2,500
— 3 - - - -	2,500
— 4 - - - -	2,500
— 5 - - - -	2,000
— 6 - - - -	500
During the whole recolt* - - Amount	23,100 lbs.

There were supposed to be 1,000 trees plucked, therefore the average weight from each tree was 23 lbs: these trees were mostly small, and about 15 years old on the average. Say 2,100 lb. weight of leaves for each ounce hatched. There were 1,050 lbs. weight of cocoons produced in the whole; thus 22 lbs. of leaves were consumed to produce 1 lb. of cocoons*. Now this was rather a larger weight than the average of the better chambers, being about 95 lbs. of cocoons per ounce of eggs hatched; yet the profit was no great one; for at the low price of a sous a lb., the lb. of cocoons would cost in leaves alone 22 sous; and the average price for good cocoons was but 28 sous the lb. These 1,050 lbs. of cocoons were reeled into 7-cocoon silk, and produced 1⅓ oz. per lb. of cocoons, or 87½ lbs. of 16 oz., worth on an average 25 francs per lb.

The account of profits, both to the breeder and the reeler, may be thus stated, on an average year's prices; this year being high for the leaves and low for the cocoons.

Cost of 11 oz. of eggs, *i. e.* 11 lbs. of cocoons - - - - - - - -	15.0		
Rent of chamber fitted up, and the cost of coal for four fires, on an average for six weeks - - - - - - - -	120.0		
Expenses in labour or sustenance, and the pay of the people, for the recolt - -	100.0		
23,100 lbs. of leaves, or 231 quintals, at 5 francs - - - - - - -	1,155.0		
	1,390.0	† 1,050 lbs. of cocoons, at the ordinary average of 30 sous the lb. - - -	1,575.0
Profit to Breeder (nearly 12½) - - -	185.0		
	1,575.0		1,575.0
Reeling 1 lb. per day, at 30 sous the Fileuse — at 20 do. the Tourneuse	218.75		
	1,793,75		
Profit to filature on the price of the cocoons, of exactly 25; but has to pay risk and expense of cocoons, killing, sorting, attendance, and risk on the sale of the silk, which may be taken at about one-half, or 12½ per cent., and leave 12½ clear profit -	393.75	† Produced 87½ lbs. of silk, worth 25 francs the lb. (of 16 oz.)	
	2,187.50	Raw - -	2,187.50

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* The ordinary rough calculation is, that an ounce of eggs will require 20 quintals of leaves, and will produce one quintal of cocoons, or 10 lbs. of silk of 12 ounces to the lb.

† The refuse or waste silk, which is gathered from the branches, and is sold to be spun, is a part of the profit which I have not taken into the account; it is calculated to be sufficient to pay the expense of gathering and preparing the branches. In like manner, the refuse in reeling is considerable, and is calculated by some to pay for the labour of both "fileuse" and "tourneuse;" but I am unable to state it exactly. This refuse is all carded and spun.

Appx. No. 9 (3)

Letter from Mr. W. Felkin to the Right Hon. C. Grant; 24 April 1832.

I have submitted these calculations of profits, &c. to a very intelligent native, who, though not engaged in the recolt, has a very accurate knowledge of it in this district, from 20 years observation; and it is his decided opinion, that the average profit to the breeder who buys his leaves is about 12½ per cent., which is to pay him for his risk and labour in the recolt; and that 12½ per cent. may remain to the reeler, after covering his expenses and risk, to stand for his clear profit. This calculation will not be quite exact for the filatures in the low countries, nor yet for their recolts. The price of cocoons is lower in the plains than in the mountainous districts, and the price of labour is also less: there is also a considerable difference in the price, as there is in the quality, of the respective silks. The price of labour applied to this production (where it is paid for, as in the large recolts of cocoons, the reeling of them, and throwing the silk) is universally high where good silk is produced, and there is not one exception to the case in the Cevennes. 16 oz. of good silk is an excellent day's work for one girl who turns the reel, and one woman who keeps up the ends of the cocoons; the former receives 20 sous, the latter 30 sous a day. The children and others in the filatures are paid proportionately high wages.

I found 230 cocoons weighed a lb. on an average. There were 363,000 worms, it is calculated, when hatched; 241,500 only produced cocoons; the loss was therefore 121,500, or one-third of the whole.

Another recolt, superintended by a gentleman of great skill, was thought to have made a very unusual return. He hatched 1½ oz. and gathered 160 lbs. of cocoons. I believe there is seldom greater success known throughout the silk districts. At 230 to the lb. he had 36,800; he had hatched we suppose 49,500; the loss of 12,700 was one-fourth. The cocoons in this recolt were also superior, and sold for a sous or two a lb. more than ordinary.

A peasant who was obliged to trust to his wife and family to manage by day, and could only assist by night, bred 6 oz. in his cottage. Our former rate of calculation gives 198,000 as hatched. They produced only 355 lbs. of cocoons, which he thought a fair recolt: at 230 to the lb., 81,650 succeeded, and 116,350 were lost, or nearly three-fifths; but it is very probable that his cocoons were smaller, as is usual when there is deficient attention to the worms, so that he possibly lost only half the number hatched.

M. Bonafous calculates that Count Dandolo lost one-fourth of the worms hatched in his improved recolts. As this Italian nobleman was not only extensively conversant with the arts and sciences, but had applied his knowledge with distinguished success, amongst other things of general utility, to the production of silk, I shall briefly state some of those details which will place the Alais recolt in juxta-position with the results of his breeding worms. His recolts are spoken highly of by those who visited them while he managed them, but they have been abandoned since his death. Dandolo's error seems to have been his sacrificing popular usefulness to mere systematizing the minutiæ of the recolts: the half of his arrangements and suggestions in this instance were impracticable or useless.

In the Alais recolt 318 square ft. were allowed for each ounce of worms when at their full size; Dandolo states that he finds 239 square feet sufficient. We gave three meals a day; he recommends four. Our worms ate, during the whole time of the recolt, 2,100 lbs. of leaves for each oz. of eggs hatched; his spun after they had eaten only 1,840 lbs. Our worms lived 39 days before they were enveloped in their cocoons; his recolt was finished in 33 days. The heat of our rooms varied from 24 to 15 Rr. (86 to 66 Fahrenheit), while he speaks of 19 to 16 Rr. (75 to 68 Fah.) only. We lost one-third of our worms; he calculates he lost only a fourth. Of ours, 21,955 in each ounce of eggs hatched produced cocoons, according to our supposition of the number of eggs in each ounce; of his, 24,750. We had 95½ lbs. of cocoons per oz.; he had 107½ lbs. We expended 22 lbs. of leaves to each lb. of cocoons; he only needed 17 lbs.

The following particulars of an experimental filature at Tiverton, in the winter of 1825, and spring and summer of 1826, of about 35,000 lbs. weight of Florentine cocoons, growth of the year 1825, may be found interesting, and perhaps useful as a guide in any future efforts.

A small part of the cocoons were pressed into casks, to save expense in freight, but neither reeled well nor produced even silk. The remainder were put into chestnut-tree cases, without pressure; and as the freight was 1*s.* 10*d.* a foot, it raised the cost of the cocoons very materially. If this charge could not be considerably reduced, it would be a great drawback upon profit in an English filature to be supplied with cocoons of foreign growth. Some were eaten by mice before the liability to such depredation was perceived, and others were pierced by a black insect, which had found its way into the cases in Italy, and which sought to feed upon the chrysalis inside. The time of arrival in this country was so far in the decline of the year, that the atmosphere was always humid in the mornings and evenings, and the vapour from the basins was very great and troublesome; it was often with difficulty we could get the silk on the reel dry, and the atmosphere was very unhealthy. Of this we had proof in the tendency to rheumatism that prevailed amongst the children employed: two had serious attacks, and a third died of that disease. And the constant dipping of the hands in hot water soddened the fingers so much, that of the 12 girls most regularly at work, 11 had frequent and large formations of matter in the fingers; one had formations of matter in the arms, and another in the head. I trust every precaution that private attention or medical skill could suggest was taken to prevent disease or suffering amongst the children. My own health and that of my assistant was for the time considerably affected. Of course, means might in any future trial be made use of, so to heat reeling apartments as to obviate some of the difficulties we encountered.

Letter from Mr. W. Felkin to the Right Hon. C. Grant; 24 April 1832.

'The results were, that 28,000 lbs.* weight of cocoons were reeled into 1,850 lbs. weight of principally 15-cocoon silk, or 15 lbs. of cocoons to 1 lb. of silk; and the cost in wages to reelers, reel-turners and overlookers, was 2*s.* a lb., and the waste paid for the fire. Six of the reelers, when well taught and regularly at work, produced, on an average of six months, 20 oz. of silk a day of 10 hours clear work. The silk was not of a bright or good colour; and at the latter end of the time, in the summer of 1826, owing to the hardness of the cocoons requiring too much softening, a good deal of that part of the produce was foul; however, the great bulk was even, and answered the purpose of the bobbin-net lace manufacture very well: of course it was reeled on Mr. Heathcote's patent plan of separate original threads, but with an ultimate junction and heavy croisée to form one thread (say three of five cocoons each) of 15-cocoon silk, &c.; and by an arrangement of fileuses and guide plates circularly round a basin, I easily reeled a sample of 95-100 cocoons of perfect regularity, consistence, and roundness of thread, with the gum well driven out by a crossing of the thread on itself. By the same process a thread of any given number of cocoons may be safely and regularly reeled.

This attempt must be considered as on the whole unfavourable to the idea that a filature of foreign cocoons in this country can be worked to profit, as compared with those abroad: upon the grounds, that the freight of cocoons is too heavy; the season of the year is necessarily adverse and too advanced; the wages are too high; and the health of the females employed might probably in the majority of cases be materially injured.

In the course of superintending silk reeling, and many visits to French and Italian filatures, the following remarks have appeared to me worth preservation:

Filature reeling is always preferable to cottage reeling; the peasants should therefore be encouraged to produce cocoons, and reeling should be considered a distinct business.

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* Of the remaining 7,000 lbs. part was employed in the commencement, without taking a strict account, because of their being used by the girls who were learning; and the rest at the end, consisting of double ones, of which every recolt furnishes a greater or less number, according to management.

Appendix, No. 10.

A RETURN of the PURCHASES and SALES of SUGAR of every kind by the EAST INDIA
the Quantities of each; stating the Amount of the Advances made at each Place,

PROVISION OF THE INVESTMENT

YEARS of Provision.	PLACE where provided.	Quantities provided in each Year.	Advances made and Balances		
			Balances in hands of the Natives at the commencement of each Year.	Advanced in the course of each Year.	TOTAL.
		Cwt.	*Sa. Rs.*	*Sa. Rs.*	*Sa. Rs.*
1825-26	Benares - - -	82,769	99,693	9,54,555	10,54,248
1826-27	Ditto - - -	82,226	2,94,589	6,42,176	9,36,765
1827-28	Ditto - - -	79,771	1,85,400	15,19,413	17,04,813
1828-29	Ditto - - -	126,946	9,06,534	15,59,076	24,65,610
1829-30	Ditto - - -	120,080	10,90,325	4,49,418	15,39,743
		491,792	25,76,541	51,24,638	77,01,179

Appx. No. 9 (3.)

Letter from
Mr W. Felkin to
the Right Hon.
C. Grant;
24 April 1832.

If cocoons are too highly dried before reeling, as is often the case when the chrysalis is killed by the heat of the sun or an oven, the silk is apt to come off foul. The steam baths therefore are preferable for this purpose, as is found by those French reelers who have used them.

Cocoons should be well picked as soon as they are cleared from the rods, and the "fondues" or other discoloured ones reeled at once, without killing. Encouragement should be given to breeding worms in hilly districts, especially for white recolts. The worm which produces the white cocoon is more delicate than other varieties, and pure air is essential to excellence of colour in its product. Also in reeling white silk, more care and skill are requisite than for yellow, the threads being finer, and more apt to come off in layers, and to be gouty.

It is of great importance that the superintendants be competent judges of silk, and masters of the hands. It is in exact proportion to the degree in which these two qualifications are found united in the management of any filature on the Continent, that the character of its silk is established as good, or otherwise. I never saw an exception.

Quality, and not quantity, from each reel per day, should be most sought after. And if each reel's produce be every evening hung apart or ticketed, and on a weekly inspection a small bonus be given to such reelers as have merited it, a stimulus is given to the exertion of care and skill, which I have seen profitably employed, resulting, as it has done, in an article that cost less and was worth more than silk reeled from cocoons of equal quality, but where no such plan was in operation. A high croisée is invaluable. The thread should be tied, not thrown on the reel, as is often done. The ends of the cocoons should be found by "batteuses" regularly employed in that part of the business only.

The complete union of the filaments from the cocoons in the first thread, and in Mr. Heathcote's plan the complete union of the threads separately formed from given numbers of the filaments, is in my opinion of the first importance; the silk is not fibrous, and every subsequent operation previous to boiling is attended with less difficulty and waste, where this preliminary has been well attended to.

The skeins should never be cleaned from burrs, either on the reel or afterwards, until they come into the hands of the throwster.

Appendix, No. 10.

COMPANY, stating the Place where Purchased, the Average Prices of each Sort or Quality, and and the Balances remaining due from the Natives, in each of the Five Years past.

OF SUGAR AT THE FACTORY.

remaining due.				
Balances in the hands of the Natives at the close of each Year.	Cost of the Sugar provided.	Average Price at which provided per Cwt.	Commission, Charges of the Factory Establishment, Packing Charges, Cooley Hire, and Expenses of Transportation to the Presidency.	Total Cost of the Sugar, per Factory Invoices.
Sa. Rs.	*Sa. Rs.*	*Sa. Rs. dec.*	*Sa. Rs.*	*Sa. Rs*
2,94,588	7,59,660	9.178	1,03,787	8,63,447
1,85,400	7,51,365	9.138	1,06,904	8,58,269
9,06,534	7,98,279	10.007	1,13,364	9,11,643
10,90,326	13,75,284	10.833	1,82,670	15,57,954
2,86,878	12,52,865	10.433	1,71,612	14,24,477
27,63,726	49,37,453		6,78,337	56,15,790

DISPOSAL OF THE SUGAR.

Arrived at the Presidency, and consigned from thence, in the following Years.	Received at the Presidency, being the Quantity provided, deducting Damages and Deficiencies.	Value, as stated upon the Export Warehouse Books, of the Quantities received at the Export Warehouse.			Consigned to St. Helena for the use of the Garrison, &c. charged to Territorial Department at its Invoice Cost.		Invoice Amount Consignments to England.	
		Factory Invoice Cost.	Duties, Proportion of Salaries of the Board of Trade and Export Warehouse Establishment, Losses by Wreck of Boats, &c. Cooley Hire, Packing, and sundry Charges Merchandise at the Presidency.	Total Invoice Cost of Sugar dispatched from the Presidency.				
	Cwt.	Sa. Rs.	Sa. Rs.	Sa. Rs.	Cwt.	Sa. Rs.	Cwt.	Sa. Rs.
1825-26	52,988	5,51,715	41,188	5,92,903	2,001	23,393	50,987	5,69,599
1826-27	107,720	11,11,818	1,01,324	12,13,142	2,496	28,489	105,224	11,84,653
1827-28	80,286	9,06,050	50,872	9,56,922	2,500	30,517	77,786	9,26,496
1828-29	125,741	15,29,049	79,566	16,08,615	3,000	37,278	122,741	15,71,337
1829-30	122,243	14,42,647	1,07,792	15,50,439	3,000	37,094	119,243	15,13,345
Add—To account for the quantity dispatched from the Factory :	488,978	55,41,279	3,80,742	59,22,021	12,997	1,56,771	475,981	57,65,250
Loss by wreck of boats, &c. in transit to the Presidency, and short deliveries; deducting increase of weight previously to shipment, which losses form part of the charges put upon homeward invoices.	760	53,694						
Damaged sugar sold at the Presidency, the profit and loss upon which enters into the calculation of charges to be put upon invoices - - -	2,054	20,223						
Short charged upon homeward invoices -	- - -	594						
	2,814	74,511						
	491,792	56,15,790						

Mem.—The Books of Account for the Year 1829-30 are those last received from India.

Losses by Wreck of Shipping.	Waste on Voyage beyond Quantity charged Owners, also Waste in Warehouse, and Drafts and Allowances to Buyers.	Total Losses and Allowances.	Quantities and Sale Produce in England of the Consignments, including Charges against Owners of Ships for Damages and Short Deliveries.						
					FREIGHT AND CHARGES.				
			—	Sale Produce, including Sums charged Owners.	Freight and Demorrage.	Landing and all other Charges in London, calculated at 5 per cent. on the Sale Amount.	Salvage and General Average.	TOTAL.	NET SALE PRODUCE.
$	Cwt.	Cwt.	Cwt	£.	£.	£.	£.	£.	£.
1,500 Sa rs.16,624	1,641	3,141	47,846	79,524	20,296	3,976	- -	24,272	55,252
- -	4,265	4,265	100,959	178,437	31,795	8,934	849	41,578	136,859
- -	1,739	1,739	76,047	122,171	23,708	6,108	- -	29,816	92,355
- -	2,676	2,676	120,065	160,332	31,177	8,016	- -	39,193	121,139
- -	1,592	1,592	117,651	164,432	33,027	8,222	- -	41,249	123,183
1,500	11,913	13,413	462,568	704,896	140,003	35,256	849	176,108	528,788

East India House, 20 March 1832. (Errors excepted) *Thos. G. Lloyd*, Acct Gen.

Appendix, No. 11.

STATEMENT showing the Value of certain of the Principal Articles Exported from *Great Britain* to Places East of the *Cape*, except *China*, in 1811, 1815 and 1828, excluding *Mauritius* in the last Year.

	Year ending 5th Jan. 1812.	Year ending 5th January 1816.		Year ending 5th January 1829.		Increase since 1812	Decrease since 1812.
	£.	*Quantities.*	£.	*Quantities*	£.	£.	£.
Brass	12,661	*Cwts.* 1,098	9,754	*Cwts.* 316	2,970	-	9,691
Cabinet and upholstery wares	12,573	- - -	5,552	- - -	3,787	- -	8,786
Carriages	4,656	*No.* 164	15,566	*No.* 152	11,277	6,621	—
Copper, unwrought	- -	*Cwts.* 10,287	58,130	*Cwts.* 15,147	70,287	- -	34,161
Copper, wrought	240,636	— 31,102	204,468	— 26,343	136,188		
Cordage	32,744	— 11,451	37,809	— 5,161	12,254	- -	20,490
	(including earthenware.)						
Glass	118,172	- - -	116 340	- - -	109,525	- -	8,647
Guns and pistols	118,898	*No.* 53,802	106,050	*No.* 42,796	96,589	- -	22,309
Hats	22,523	*Doz.* 4,637	21,248	*Doz.* 1,986	8,660	- -	13,863
Iron, bar and bolt	90,021	*Tons.* 9,150	138,066	*Tons* 17,378	147,790	57,769	—
Ditto, cast and wrought	177,002	— 56,110	87,522	— 82429	88,153	- -	88,849
Lead	70,310	— 1,245	27,257	— 1,764	31,192	- -	39,118
Leather, tanned & wrought (including saddlery)	45,028	- - -	45,504	- - -	43,412	- -	1,616
Linens	25,438	- - -	24,673	- - -	30,031	4,593	—
Steel, unwrought	2,896	*Cwts.* 10,601	17,493	*Cwts.* 4,469	5,432	2,536	—
Tin ditto	- -	— 20	89	— 106	219	219	—
Tin and pewter wares and tin plates	10,226	- - -	6,285	- - -	6,498	- - -	3,728
Woollen manufactures	277,196	- - -	355,734	- - -	261,326	- -	15,870
Total Woollens, Metals and other principal articles, exclusive of Cotton Goods	1,260,980	- - -	1,277,540	- - -	1,065,590	- -	Net 195,390
All other goods, except Cotton	727,136	- - -	1,145,810	- - -	1,188,106	460,970	—
Total Exports, except Cotton	1,988,116	- - -	2,423,350	- - -	2,253,696	Net 265,580	—
Cotton manufactures	107,306	- - -	142,411	- - -	1,505,714	1,398,408	—
Cotton twist and yarn	- -	- - -	- - -	- - -	388,888	388,888	—
Total of all Exports - £.	2,095,422	- - -	2,565,761	- - -	4,148,298	Net 2,052,876	—

The Exports of 1828, compared with those of 1815, both being Years of Open Trade, exhibit the following results:

	1815.	1828.	Increase.	Decrease.
Total Woollens, Metal and other principal articles, exclusive of Cotton Goods	1,277,540	1,065,590	- - -	211,950
Total Exports, except Cotton	2,423,350	2,253,696	- - -	169,654
Total of all Exports	2,565,761	4,148,298	1,582,537	—

The books of the Custom-house do not furnish the quantities in 1811, nor is Mauritius separated before 1823.

India Board, Westminster,
11 March 1832.

(Errors excepted.)

Wm. Leach.

Appendix, No. 12. - - - - - - - - -

STATEMENT of Bullion Imported into

	1814–15.	1815–16.	1816–17.	1817–18.	1818–19.	1819–20.
ACAPULCO	- - -	- - -	- - -	- - -	- - -	- - -
Amboyna	1,59,139	- - -	11,250	6,326	900	—
Annulaboo	- - -	- - -	43,575	56,873	—	—
Amsterdam	- - -	- - -	94,275	- - -	50,625	—
America, North	- - -	- - -	- - -	99,000	12,69,598	54,54,575
America, South	- - -	- - -	- - -	- - -	- - -	- - -
Antwerp	- - -	- - -	- - -	- - -	- - -	- - -
Africa, Coast	—	—	—	—	—	—
Bombay	12,15,543	4,38,410	61,125	1,39,458	75,569	3,66,977
Bussorah	4,24,478	5,88,760	23,93,079	14,17,372	32,59,667	22,02,738
Bahia	2,35,000	—	—	—	—	—
Batavia	2,04,179	69,225	8,23,986	9,48,308	8,52,397	22,32,801
Boston	- - -	7,44,928	16,26,895	23,59,842	37,32,293	11,79,085
Brazil	- - -	4,86,343	18,23,581	2,84,100	- - -	- - -
Beverty	- - -	- - -	1,56,172	—	—	—
Bencoolen	20,000	43,770	1,59,413	44,225	15,019	- - -
Buenos Ayres	- - -	- - -	18,000	- - -	3,899	1,06,675
Bordeaux	- - -	- - -	- - -	6,83,759	14,01,067	7,71,607
Bushire	- - -	- - -	- - -	- - -	1,43,857	75,453
Baltimore	- - -	- - -	- - -	- - -	6,919	—
Bourbon	- - -	- - -	- - -	- - -	67,950	94,500
Bourang	- - -	- - -	- - -	- - -	9,000	- - -
Bristol	- - -	- - -	- - -	- - -	- - -	1,47,855
Cape of Good Hope	2,700	39,12,800	28,774	4,05,239	4,08,015	63,660
China	49,02,613	- - -	65,18,231	65,51,617	78,45,918	31,80,847
Coringa	19,710	54,000	4,950	—	—	—
Coast of Sumatra	- - -	6,75,000	—	—	—	—
Cadiz	- - -	45,000	- - -	- - -	9,000	—
Ceylon	- - -	- - -	- - -	- - -	- - -	4,275
Chittagong	- - -	- - -	1,41,293	—	—	—
Cochin	- - -	- - -	8,000	—	—	—
Copenhagen	- - -	- - -	2,10,375	1,22,625	1,85,625	1,11,105
Canamore	- - -	- - -	- - -	1,200	—	—
Chile	- - -	- - -	- - -	- - -	1,37,250	1,062
Canton	- - -	- - -	- - -	- - -	- - -	- - -
Cuttack	- - -	- - -	- - -	- - -	- - -	- - -
Calicut	- - -	- - -	- - -	- - -	- - -	- - -
Coast of Coromandel	- - -	- - -	- - -	- - -	- - -	- - -
Eastward	- - -	52,546	- - -	49,370	28,610	- - -
Eastern India	- - -	- - -	- - -	- - -	- - -	- - -
Feetcherry	- - -	- - -	34,875	7,875	—	—
France	- - -	- - -	2,13,082	96,249	—	—
False Point	- - -	- - -	- - -	- - -	- - -	- - -
Foreign Europe	- - -	- - -	- - -	- - -	- - -	- - -
Greenock	- - -	- - -	37,125	24,750	36,000	1,63,800
Gulf of Persia	- - -	6,750	- - -	- - -	- - -	- - -
Gloucester, in America	- - -	1,60,249	—	—	—	—
Gibraltar	- - -	- - -	- - -	2,32,508	8,42,909	20,61,906
Guaco	- - -	- - -	- - -	- - -	- - -	- - -
Havre de Grace	- - -	- - -	3,14,325	93,834	92,475	5,20,135
Hamburgh	- - -	- - -	2,22,750	—	—	—
Hull	- - -	- - -	- - -	- - -	1,67,260	41,539
Holland	- - -	- - -	- - -	- - -	- - -	- - -
Halifax	- - -	- - -	- - -	- - -	- - -	- - -
Isle of France	1,66,618	1,35,928	3,69,747	3,11,838	16,875	8,000
Juddah	2,15,956	67,500	7,59,952	2,15,204	10,90,741	11,34,452
Janaria	- - -	- - -	- - -	3,32,000	—	—
Jahangeer	- - -	- - -	- - -	- - -	751	—
Java	- - -	- - -	- - -	- - -	5,184	—
Kernaul	- - -	- - -	5,675	—	—	—
Kuasco	- - -	- - -	- - -	- - -	- - -	- - -
London	4,02,650	10,16,029	23,08,078	53,75,680	92,76,521	44,99,190
Lisbon	7,11,069	34,85,072	63,39,450	17,05,456	26,41,789	14,54,318
Leghorn	- - -	- - -	1,51,137	- - -	2,35,800	73,217
Liverpool	- - -	33,750	- - -	54,537	16,29,505	3,82,322
Lima	- - -	- - -	- - -	- - -	9,92,182	10,07,750
Madras	42,750	9,19,031	2,93,539	38,374	37,334	2,93,558
Malta	- - -	- - -	- - -	- - -	4,50,000	- - -
Muscat	3,75,437	8,23,245	4,71,248	9,19,038	2,07,030	6,21,156
Mocha	1,77,244	1,13,367	4,09,675	- - -	21,676	1,15,261
Manilla	- - -	4,93,471	15,80,821	21,72,994	1,67,731	9,31,729
Marble Head	- - -	1,42,875	68,400	94,777	2,138	—
Madura	- - -	1,49,175	- - -	- - -	9,000	—

- - - - - - - - Appendix, No. 12.

Calcutta by Sea, valued in Sicca Rupees.

1820-21.	1821-22.	1822-23.	1823-24.	1824-25.	1825-26.	1826-27.
- - -	- - -	- - -	5,59,078	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
- - -	- - -	5,23,126	- - -	39,78,854	24,48,628	9,66,714
- - -	- - -	- - -	- - -	- - -	- - -	13,94,719
- - -	- - -	- - -	2,45,250	30,000	—	—
—	—	—	—	—	—	—
4,31,331	3,81,040	3,10,650	2,22,516	—	—	—
27,71,441	15,65,716	14,33,221	6,48,790	83,533	—	—
—	—	—	—	—	—	—
6,45,339	9,21,937	10,14,519	3,31,991	85,982	1,15,235	1,66,559
9,37,975	20,95,570	22,78,213	4,47,658	—	—	—
- - -	- - -	- - -	5,46,783	—	—	—
—	—	—	—	—	—	—
38,384	- - -	7,290	65,750	—	—	—
—	—	—	—	—	—	—
9,32,933	23,73,311	12,63,467	—	—	—	—
2,09,706	2,93,075	36,000	1,12,505	—	—	—
—	—	—	—	—	—	—
33,950	77,175	46,194	—	—	—	—
4,500	—	—	—	—	—	—
—	—	—	—	—	—	—
87,750	17,853	6,750	- - -	- - -	- - -	1,000
15,32,170	12,63,561	1,70,937	26,87,788	17,23,606	36,51,628	11,96,716
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
56,250	- - -	67,375	—	—	—	—
—	—	—	—	—	—	—
83,542	1,08,000	—	—	—	—	—
- - -	41,859	4,73,160	4,99,684	—	—	—
- - -	- - -	1,12,039	—	—	—	—
- - -	- - -	- - -	15,712	—	—	—
- - -	- - -	- - -	- - -	20,505	1,64,925	74,193
- - -	- - -	9,000	29,587	12,19,014	10,86,690	25,26,009
- - -	- - -	- - -	- - -	55,051	1,67,128	25,250
—	—	—	—	—	—	—
—	—	—	—	—	—	—
- - -	- - -	- - -	2,76,205	—	—	—
- - -	- - -	- - -	- - -	1,96,236	5,70,852	6,40,896
23,265	—	—	—	—	—	—
- - -	58,374	2,125	3,000	—	—	—
—	—	—	—	—	—	—
3,83,762	- - -	- - -	- - -	- - -	1,30,500	—
- - -	- - -	- - -	34,590	—	—	—
9,000	- - -	96,186	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1,44,000	87,266	- - -	- - -	- - -	- - -	4,361
- - -	- - -	- - -	- - -	- - -	64,575	—
- - -	- - -	- - -	- - -	35,859	1,82,132	18,625
11,85,241	7,06,201	2,51,550	1,29,325	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
68,000	—	—	—	—	—	—
13,64,485	13,25,266	2,23,950	11,68,413	—	—	—
30,40,445	13,43,229	17,59,106	- - -	1,12,500	—	—
- - -	39,165	—	—	—	—	—
37,139	95,623	6,223	- - -	- - -	- - -	2,000
- - -	- - -	- - -	1,04,918	—	—	—
1,60,513	13,500	27,000	71,775	—	—	—
1,75,049	—	—	—	—	—	—
3,25,046	2,56,500	1,90,687	63,675	. .	—	—
33,750	1,81,163	8,93,982	—	—	—	—
22,07,837	1,52,566	4,60,254	6,89,875	1,74,881	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—

(continued)

(continued.)	1814-15.	1815-16.	1816-17.	1817-18.	1818-19.	1819-20.
Masulipatam - - -	- - -	750	—	—	—	—
Mosambique - - -	16,499	- - -	- - -	- - -	- - -	9,300
Marcellas - - - -	- - -	- - -	- - -	2,20,500	25,958	99,000
Molucca - - - -	- - -	- - -	- - -	1,20,655	3,13,389	2,43,368
Mauritius - - - -	- - -	- - -	- - -	22,500	1,79,775	45,000
Madagascar - - - -	- - -	- - -	- - -	- - -	68,500	—
Malabar Coast - - -	- - -	- - -	- - -	- - -	10,125	- - -
Macao - - - -	- - -	- - -	- - -	- - -	- - -	17,18,251
Malay Coast - - -	- - -	- - -	- - -	- - -	- - -	- - -
New York - - - -	- - -	- - -	3,39,779	7,50,715	27,04,212	2,14,425
Nagapatam - - - -	1,350	11,16,000	607	3,085	365	3,150
Nagore - - - -	1,800	- - -	34,315	15,163	1,460	20,103
New South Wales - - -	- - -	2,240	13,500	- - -	- - -	- - -
Nagóre - - - -	- - -	- - -	- - -	- - -	- - -	- - -
Newberry Port - - -	- - -	- - -	- - -	1,23,750	—	—
Nantes - - - -	- - -	2,74,867	- - -	- - -	1,73,700	- - -
Ostend - - - -	- - -	- - -	38,250	—	—	—
Ockotsk - - - -	- - -	- - -	- - -	- - -	37,575	—
Penang - - - -	6,76,904	2,34,096	2,82,125	12,25,050	17,32,875	9,17,625
Padang - - - -	- - -	87,526	9,499	48,370	1,81,654	3,72,805
Portsmouth - - - -	- - -	- - -	2,36,259	5,13,000	5,28,173	91,500
Philadelphia - - -	- - -	15,30,000	7,16,454	10,70,755	2,48,175	2,49,750
Pernambuco - - -	76,057	3,19,828	5,90,797	- - -	7,33,075	- - -
Pulopelong - - - -	- - -	- - -	21,179	—	—	—
Pondicherry - - -	- - -	- - -	13,500	—	—	—
Pigue - - - -	46,000	15,155	20,000	1,73,000	- - -	- - -
Port Jackson - - -	7,875	20,000	- - -	- - -	- - -	- - -
Providence - - - -	- - -	1,68,300	- - -	2,37,667	- - -	- - -
Point de Galle - - -	- - -	- - -	- - -	17,730	—	—
Port Louis - - - -	- - -	- - -	- - -	63,972	1,14,601	59,400
Prince of Wales Island - -	- - -	- - -	- - -	- - -	4,500	43,283
Persian Gulf - - -	- - -	- - -	5,78,847	- - -	49,215	39,029
Pedier - - - -	- - -	- - -	- - -	- - -	- - -	- - -
Phillia - - - -	- - -	- - -	- - -	- - -	- - -	- - -
Philippine Islands - -	- - -	- - -	- - -	- - -	- - -	- - -
Ramoo - - - -	- - -	64,000	—	—	—	—
Rangoon - - - -	1,33,297	89,590	3,62,365	41,000	- - -	70,299
Rotterdam - - - -	- - -	- - -	51,664	—	—	—
Rio de Janeiro - - -	4,19,838	3,40,357	5,12,602	16,30,169	14,32,925	12,74,284
Rochelle - - - -	- - -	- - -	- - -	- - -	22,500	—
Red Sea - - - -	- - -	- - -	- - -	- - -	- - -	4,500
Rio - - - -	- - -	- - -	- - -	- - -	- - -	- - -
Salem - - - -	- - -	9,51,867	8,42,289	6,56,250	3,73,050	4,20,935
St. Malo - - - -	- - -	- - -	53,370	- - -	- - -	69,562
Surabyya - - - -	- - -	7,830	—	—	—	—
Sumatra - - - -	- - -	- - -	- - -	2,08,472	4,27,076	- - -
Siam - - - -	- - -	- - -	- - -	1,950	6,375	—
Serampore - - - -	- - -	- - -	- - -	- - -	3,240	—
Samarang - - - -	- - -	- - -	- - -	- - -	2,01,899	2,69,521
St. Malves - - - -	- - -	- - -	- - -	- - -	67,500	—
Sincapore - - - -	- - -	- - -	- - -	- - -	- - -	1,575
Singapore - - - -	- - -	- - -	- - -	- - -	- - -	- - -
St. America - - -	- - -	- - -	- - -	- - -	- - -	- - -
St. Blase - - - -	- - -	- - -	- - -	- - -	- - -	- - -
Tellicherry - - - -	- - -	- - -	- - -	- - -	- - -	9,000
Tapanooly - - - -	- - -	- - -	- - -	- - -	- - -	- - -
Vizagapatam - - -	- - -	- - -	6,696	—	—	—
Valpario - - - -	- - -	- - -	- - -	1,44,225	9,000	41,000
Valpacca - - - -	- - -	- - -	- - -	- - -	- - -	- - -
United Kingdom - - -	- - -	- - -	- - -	- - -	- - -	- - -
West Coast of Sumatra - -	1,85,643	- - -	- - -	- - -	31,549	- - -
Zenzebar - - - -	- - -	- - -	- - -	- - -	- - -	- - -
TOTAL - - *Sicca Rupees*	1,08,40,349	1,98,79,630	3,24,26,950	3,21,32,406	4,70,98,520	3,55,91,215

Fort William,
Accountant-General's Office,
1 June 1828.

1820–21.	1821–22.	1822–23.	1823–24.	1824–25.	1825–26.	1826–27.
—	—	—	—	—	—	—
—	—	—	—	—	—	—
2,14,538	—	—	—	—	—	—
66,736	85,561	- - -	11,700	—	—	—
1,15,496	61,479	56,300	4,321	—	—	—
—	—	—	—	—	—	—
- - -	- - -	- - -	- - -	3,60,312	3,87,030	3,06,678
13,83,629	24,37,938	14,58,069	8,12,670	—	—	—
- - -	34,150	—	—	—	—	—
1,63,305	- - -	72,000	—	—	—	—
1,680	—	—	—	—	—	—
—	—	—	—	—	—	—
- - -	- - -	11,387	13,500	- - -	- - -	82,305
12,652	—	—	—	—	—	—
—	—	—	—	—	—	—
- - -	56,250	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
5,64,301	12,09,888	4,36,083	4,10,320	1,672	—	—
2,73,984	74,730	2,15,377	85,110	—	—	—
—	—	—	—	—	—	—
3,34,832	3,93,750	8,61,016	1,86,750	—	—	—
3,54,944	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
2,350	—	—	—	—	—	—
15,750	- - -	- - -	- - -	- - -	- - -	22,500
- - -	9,50,551	—	—	—	—	—
—	—	—	—	—	—	—
- - -	2,925	5,805	8,207	—	—	—
—	—	—	—	—	—	—
2,870	7,400	22,000	- - -	2,80,324	5,74,341	3,90,042
2,408	—	—	—	—	—	—
- - -	- - -	3,89,250	—	—	—	—
- - -	- - -	- - -	- - -	50,958	720	2,677
—	—	—	—	—	—	—
21,205	- - -	- - -	35,000	—	—	—
—	—	—	—	—	—	—
4,53,850	2,90,607	7,60,187	4,83,287	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
- - -	1,28,295	—	—	—	—	—
6,80,065	13,42,759	13,08,602	4,72,673	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
71,791	69,930	40,975	7,238	- - -	7,983	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
- - -	2,31,480	—	—	—	—	—
—	—	—	—	—	—	—
1,46,914	92,888	3,29,133	4,26,965	—	—	—
- - -	- - -	1,71,942	3,10,323	1,81,940	—	—
4,16,244	10,09,303	3,51,148	4,10,369	8,16,203	4,30,128	—
- - -	- - -	2,87,712	13,500	—	—	—
10,125	6,750	—	—	—	—	—
- - -	- - -	- - -	1,212	—	—	—
—	—	—	—	—	—	—
- - -	6,79,253	—	—	—	—	—
1,16,624	—	—	—	—	—	—
- - -	- - -	- - -	- - -	14,769	1,23,979	18,172
- - -	- - -	- - -	- - -	6,390	36,550	—
- - -	3,751	—	—	—	—	—
2,23,49,096	2,25,67,588	1,84,39,990	1,26,48,013	94,28,589	1,01,43,024	78,39,416

(Errors excepted.)

(signed) *H. Wood*, Acc^t Gen^l.

Appendix, No. 13.—STATEMENT of the AMOUNT of all TREASURE Imported
the *Eastern Islands*, and other

		Europe and America.		China.		Penang, Pegu and the Eastern Islands.	
		Import.	Export.	Import.	Export.	Import.	Export.
		Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
1810–11	Bengal - -	82,64,733	- - -	48,24,492	- - -	47,85,591	- - -
	Madras - -	*	- - -	- - -	- - -	- - -	- - -
	Bombay - -	6,63,019	- - -	16,69,530	- - -	38,269	6,650
1811–12	Bengal - -	18,04,599	3,14,673	28,77,801	- - -	16,06,842	- - -
	Madras - -	9,01,621	57,991	3,25,564	- - -	18,69,543	- - -
	Bombay - -	21,20,603	6,89,018	8,57,256	10,048	13,767	2,76,808
1812–13	Bengal - -	20,96,370	- - -	31,26,869	20,000	21,05,349	40,095
	Madras - -	7,940	63,641	1,465	3,25,515	13,58,713	- - -
	Bombay - -	2,80,108	3,90,029	2,74,586	8,000	46,669	1,19,886
1813–14	Bengal - -	1,71,398	- - -	35,19,307	- - -	11,02,412	33,750
	Madras - -	2,625	1,56,187	93,286	76,191	10,71,643	56,664
	Bombay - -	1,100	16,98,115	1,72,147	- - -	27,344	50,756
1814–15	Bengal - -	21,51,147	- - -	46,42,565	- - -	17,42,769	1,54,625
	Madras - -	2,625	19,954	- - -	70,000	5,41,821	8,750
	Bombay - -	2,67,820	2,100	27,922	- - -	14,910	5,20,791
1815–16	Bengal - -	1,12,44,155	- - -	36,29,618	- - -	14,17,953	15,750
	Madras - -	88,934	8,813	- - -	68,031	7,33,712	31,215
	Bombay - -	12,17,571	6,300	1,48,260	- - -	69,715	50,300
1816–17	Bengal - -	2,47,21,313	- - -	68,78,003	- - -	21,63,128	9,000
	Madras - -	2,82,320	- - -	- - -	2,13,062	12,42,447	25,157
	Bombay - -	27,53,697	29,163	3,63,170	9,040	1,100	- - -
1817–18	Bengal - -	1,81,45,564	- - -	77,03,777	2,52,000	37,18,532	65,250
	Madras - -	79,246	- - -	8,969	33,250	13,32,889	9,616
	Bombay - -	37,19,218	- - -	12,17,674	46,240	35,001	21,900
1818–19	Bengal - -	3,26,08,112	- - -	92,07,852	2,36,250	26,24,546	4,500
	Madras - -	4,78,075	- - -	- - -	- - -	16,57,059	63,087
	Bombay - -	77,20,303	6,630	33,71,691	28,600	1,34,598	8,105
1819–20	Bengal - -	2,69,85,741	- - -	50,75,144	26,65,331	42,36,195	2,25,963
	Madras - -	5,01,976	- - -	- - -	27,344	10,38,954	14,827
	Bombay - -	9,45,770	2,500	14,83,716	4,42,770	1,40,226	1,51,325
1820–21	Bengal - -	1,16,78,658	4,106	45,38,564	2,96,150	26,93,047	5,00,700
	Madras - -	4,09,923	- - -	1,531	12,250	17,73,964	- - -
	Bombay - -	4,27,837	77,700	6,37,075	1,47,725	1,91,357	1,56,362
1821–22	Bengal - -	1,26,53,878	1,10,63,000	39,33,281	3,01,235	22,83,480	7,06,750
	Madras - -	4,93,971	21,875	- - -	35,625	19,35,300	12,088
	Bombay - -	86,420	2,57,847	2,16,128	- - -	65,951	1,62,400
1822–23	Bengal - -	95,05,548	5,460	26,19,046	- - -	25,58,050	4,500
	Madras - -	5,14,526	6,922	21,875	9,844	22,41,191	87,819
	Bombay - -	36,894	83,214	10,21,229	20,500	73,999	39,870
1823–24	Bengal - -	53,69,091	44,14,340	44,37,747	21,03,953	20,54,051	9,00,000
	Madras - -	1,09,375	54,92,211	- - -	875	9,15,210	4,05,745
	Bombay - -	6,613	11,75,285	26,93,892	- - -	49,043	10,000
1824–25	Bengal - -	54,48,886	2,69,466	24,09,011	85,650	9,35,122	4,400
	Madras - -	58,725	2,19,569	29,474	- - -	16,10,849	19,34,250
	Bombay - -	7,560	5,34,010	32,90,283	34,476	46,860	- - -
1825–26	Bengal - -	44,80,378	5,005	41,54,801	22,500	6,42,492	45,298
	Madras - -	32,700	74,945	7,402	26,250	15,85,377	49,10,000
	Bombay - -	9,88,552	14,098	65,53,254	- - -	83,426	15,935
1826–27	Bengal - -	32,01,920	3,78,032	16,53,292	39,000	68,19,417	2,00,000
	Madras - -	1,22,666	6,32,693	2,844	- - -	23,11,176	11,148
	Bombay - -	26,868	1,05,077	66,26,779	6,480	74,705	17,600
1827–28	Bengal - -	39,29,558	41,79,199	64,18,027	81,775	28,28,923	- - -
	Madras - -	76,689	37,36,580	- - -	2,188	18,19,749	38,362
	Bombay - -	97,822	5,52,201	99,17,753	- - -	89,718	5,770
		20,99,92,761	3,66,47,949	12,26,83,932	77,58,148	7,35,55,054	1,21,34,767
Average of 18 Years -		1,16,66,264	20,35,997	68,15,775	4,31,008	40,86,392	6,74,154

* The Madras Accounts were not adjusted according to the present form till the following year.

East India House,
2 March 1830.

into, and Exported from, the Three Presidencies in *India*, respectively, in each Year, from 1810–11 to the latest Period; distinguishing *Europe* and *America* from *China*, principal Places, exclusive of Shipments from Port to Port.

Mauritius, Madeira, and the African Coast.		Arabian and Persian Gulfs.		Ceylon.		Goa, Demaun and Diu, and the Concan, Bassein and sundry Ports.		Cutch and Scind.		New Holland, New South Wales, and the Maldive Islands.		TOTAL Of each Presidency.		TOTAL Of the Three Presidencies.	
Import.	Export.	Import.	Export.	Import.	Export.	Import.	Export.	Import	Export.	Import.	Export.	Import.	Export.	Import.	Export.
Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
25,200	- - -	3,99,520	- - -	- - -	- - -	- - -	- - -	- - -	- - -	41,209	- - -	1,83,40,745	- - -	2,32,27,099	12,09,008
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -		
1,04,791	- - -	21,02,504	800	- - -	12,200	3,07,714	11,88,358	527	1,000	- - -	- - -	48,86,354	12,09,008		
- - -	3,00,000	4,63,456	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	67,52,698	6,14,673	1,55,35,947	28,62,484
7,874	10,280	1,24,881	- - -	- - -	- - -	3,51,683	- - -	- - -	- - -	- - -	- - -	35,81,166	68,271		
20,638	2,110	20,69,387	8,600	- - -	5,000	1,17,373	12,87,956	3,059	- - -	- - -	- - -	52,02,083	21,79,540		
6,93,189	- - -	7,11,714	- - -	45,600	- - -	- - -	- - -	- - -	- - -	44,240	- - -	88,23,331	60,095	1,37,85,623	47,49,985
7,676	- - -	95,530	6,624	1,234	1,051	1,37,188	- - -	- - -	- - -	- - -	- - -	16,09,746	3,96,831		
39,518	330	17,15,156	8,340	6,000	3,000	2,95,374	37,58,943	6,95,135	4,530	- - -	- - -	33,52,546	42,93,058		
1,32,423	- - -	5,56,248	- - -	- - -	9,000	- - -	- - -	- - -	- - -	2,250	- - -	54,84,038	42,750	98,76,598	36,44,669
17,631	- - -	2,31,386	1,200	3,170	17,325	3,01,252	5,575	- - -	- - -	1,692	- - -	17,22,685	3,13,142		
1,88,680	- - -	16,88,955	11,565	- - -	49,997	2,30,502	14,61,249	3,61,147	17,095	- - -	- - -	26,69,875	32,88,777		
2,01,050	- - -	9,65,375	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	97,02,906	1,54,625	1,46,27,842	18,32,408
11,150	- - -	4,16,244	600	37,130	1,345	1,57,627	- - -	- - -	- - -	- - -	- - -	11,66,597	1,00,649		
45,014	2,250	26,16,034	14,810	- - -	81,729	6,37,293	9,55,454	1,49,346	- - -	- - -	- - -	37,58,339	15,77,134		
1,28,195	- - -	15,67,151	- - -	45,000	- - -	- - -	- - -	- - -	- - -	2,000	- - -	1,80,34,072	15,750	2,58,67,158	12,57,734
16,932	- - -	2,86,366	- - -	9,066	- - -	1,33,939	- - -	- - -	- - -	- - -	- - -	12,68,949	1,08,059		
94,127	73,860	45,29,815	10,860	- - -	- - -	5,02,396	9,87,225	2,253	5,380	- - -	- - -	65,64,137	11,33,925		
4,25,382	1,60,000	43,19,838	- - -	5,625	- - -	- - -	- - -	- - -	- - -	38,250	- - -	3,95,51,539	1,69,000	5,00,46,081	14,12,273
17,000	- - -	1,97,595	- - -	738	5,950	1,94,086	- - -	- - -	- - -	2,172	- - -	19,36,358	2,44,169		
1,08,033	- - -	48,27,328	3,960	- - -	- - -	4,56,661	9,45,441	48,195	11,500	- - -	- - -	85,58,184	9,99,104		
8,17,151	- - -	25,37,139	- - -	7,875	- - -	- - -	- - -	- - -	- - -	38,121	- - -	3,29,68,159	3,17,250	4,70,78,431	17,29,957
7,000	- - -	2,86,027	2,208	13,051	700	2,96,030	2,180	- - -	- - -	1,085	- - -	20,24,297	47,954		
4,05,223	5,232	63,08,226	74,200	- - -	1,16,600	4,00,633	10,27,641	- - -	72,940	- - -	- - -	1,20,85,975	13,64,753		
5,00,330	38,000	40,91,061	- - -	- - -	788	- - -	- - -	- - -	- - -	1,37,250	- - -	4,91,69,151	2,79,538	7,01,64,170	7,56,950
5,906	- - -	1,81,007	- - -	5,326	35,000	2,95,283	- - -	- - -	- - -	- - -	- - -	26,22,656	98,087		
2,48,180	- - -	68,49,661	14,300	- - -	- - -	47,930	1,90,832	- - -	130,858	- - -	- - -	1,83,72,363	3,79,325		
2,97,767	2,07,627	40,21,928	- - -	18,000	- - -	- - -	- - -	- - -	- - -	11,250	- - -	4,06,46,025	30,98,921	4,99,22,382	39,84,383
12,686	8,750	2,48,228	- - -	4,109	1,38,375	3,18,227	1,250	- - -	- - -	- - -	- - -	21,24,180	1,90,546		
3,24,702	- - -	42,01,563	22,600	- - -	- - -	56,200	35,721	- - -	40,000	- - -	- - -	71,52,177	6,94,916		
5,00,661	3,38,407	42,00,689	- - -	- - -	- - -	- - -	- - -	- - -	- - -	5,625	- - -	2,36,17,244	11,39,363	3,30,37,630	17,01,252
14,475	- - -	1,59,240	- - -	33,329	2,000	2,59,148	- - -	- - -	- - -	- - -	- - -	26,51,610	14,250		
2,89,349	- - -	51,79,218	84,457	- - -	- - -	35,440	32,725	8,500	48,670	- - -	- - -	67,68,776	5,47,639		
1,20,871	3,25,410	24,63,026	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	2,14,54,536	1,23,96,395	2,94,55,390	1,31,98,197
4,635	- - -	93,387	4,922	500	95,388	2,07,953	- - -	- - -	- - -	7,197	- - -	27,42,943	1,69,898		
2,66,379	42,101	46,06,887	17,750	- - -	- - -	11,046	1,47,806	5,100	3,000	- - -	- - -	52,57,911	6,31,904		
82,439	- - -	22,05,865	- - -	- - -	- - -	- - -	- - -	- - -	- - -	97,504	5,985	1,70,68,452	15,945	2,59,65,225	6,73,511
10,279	21,875	2,72,721	2,400	47,300	24,000	1,40,688	275	- - -	- - -	7,384	- - -	32,55,964	1,53,135		
49,721	33,564	44,42,195	2,13,000	3,900	- - -	950	1,10,783	11,921	3,500	13,500	- - -	56,40,809	5,04,431		
8,207	1,47,535	11,12,824	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	600	1,29,95,420	75,65,828	2,14,01,996	1,54,44,324
12,645	- - -	1,71,953	- - -	30,707	21,81,509	91,733	- - -	- - -	- - -	- - -	- - -	13,31,623	61,80,940		
1,10,542	1,04,171	41,68,777	2,77,071	- - -	- - -	20,065	72,704	25,121	58,325	- - -	- - -	70,74,953	16,97,556		
35,859	12,49,981	5,63,371	- - -	10,000	- - -	- - -	- - -	- - -	- - -	- - -	- - -	94,02,249	16,09,497	1,85,90,845	45,62,627
9,284	- - -	1,12,772	3,000	5,450	20,000	1,22,588	1,400	- - -	- - -	- - -	- - -	19,49,142	21,78,219		
70,528	16,801	37,95,413	64,965	1,600	3,000	16,263	1,08,559	10,947	13,100	- - -	- - -	72,39,454	7,74,911		
1,18,340	56,276	10,04,786	- - -	- - -	- - -	- - -	- - -	- - -	- - -	9,175	6,625	1,04,09,972	1,35,704	2,42,91,607	55,31,129
14,000	- - -	2,84,641	- - -	3,23,236	38,812	1,04,404	- - -	- - -	- - -	- - -	- - -	23,51,760	50,50,007		
35,309	1,01,445	37,04,901	4,500	10,061	- - -	10,735	80,840	1,43,637	1,28,600	- - -	- - -	1,15,29,875	3,45,418		
73,791	4,98,000	4,57,603	- - -	- - -	- - -	- - -	- - -	- - -	- - -	82,305	- - -	1,22,88,328	11,15,030	2,49,77,289	21,85,033
7,071	15,000	3,82,493	2,600	5,375	40,289	1,66,873	- - -	- - -	- - -	- - -	- - -	29,98,498	7,01,730		
33,770	1,25,435	29,21,150	26,600	- - -	- - -	- - -	56,153	7,191	30,928	- - -	- - -	96,90,463	3,68,273		
33,750	2,16,750	8,60,241	1,013	- - -	- - -	- - -	- - -	- - -	- - -	69,083	2,250	1,41,39,582	44,80,987	2,93,30,487	92,45,209
2,000	7,800	6,16,405	8,187	3,842	1,20,800	1,03,368	- - -	- - -	- - -	- - -	- - -	26,22,053	39,13,917		
35,875	1,34,300	23,83,862	11,000	- - -	- - -	43,822	80,334	- - -	66,700	- - -	- - -	1,25,68,852	8,50,305		
68,43,228	42,43,290	10,47,73,743	9,02,132	6,77,224	11,03,858	65,72,467	1,25,39,404	14,72,079	6,36,126	6,11,292	15,460	52,71,81,800	7,59,81,134	52,71,81,800	7,59,81,134
3,80,179	2,35,738	58,20,763	50,118	37,624	61,325	3,65,137	6,96,634	81,782	35,340	33,961	859	2,92,87,878	42,21,174		

TOTAL EXPORTS - - - -	7,59,81,134
DIFFERENCE - - - *Rs.*	45,12,00,666

(signed) *William M'Culloch,*
Examiner of India Correspondence.

II.
FINANCE (Trade).

Appendix, No. 14.

Trade between India and the Persian Gulf, &c.

Appendix, No. 14.

COPIES of Enclosures, &c. to the REPORTS of the Calcutta Civil Finance Committee, relative to the BOMBAY MARINE, dated respectively 19 April and 14 June 1830.

ACCOUNTS relating to the Trade between *India* and the *Persian Gulf*, &c.

STATEMENT of the VALUE of MERCHANDIZE, &c. Imported and Exported between *Calcutta* and the *Arabian* and *Persian Gulfs*; from the 1st May 1821, to the 30th April 1828.

IMPORTS.	TOTAL.	Merchandize.	Treasure.	Horses.
1821–22 - - - - -	36,25,178	11,62,152	24,63,026	—
1822–23 - - - - -	38,54,718	16,48,853	22,05,865	—
1823–24 - - - - -	24,18,321	13,05,497	11,12,824	—
1824–25 - - - - -	18,19,883	12,56,512	6,63,371	—
1825–26 - - - - -	22,53,338	12,48,552	10,04,786	—
1826–27 - - - - -	11,56,276	6,98,673	4,57,603	—
1827–28 - - - - -	21,27,048	12,66,807	8,60,241	—
Sicca Rupees.	1,72,54,762	85,87,046	86,67,716	—
Average per Ann. - - - - *Rs.*	24,64,966	12,26,720	12,38,245	—

EXPORTS.	TOTAL.	Merchandize.	Treasure.	Horses.
1821–22 - - - - -	47,40,902	47,40,902	—	—
1822–23 - - - - -	34,64,404	34,64,404	—	—
1823–24 - - - - -	34,15,597	34,15,597	—	—
1824–25 - - - - -	27,13,344	27,13,344	—	—
1825–26 - - - - -	31,47,972	31,47,972	—	—
1826–27 - - - - -	21,86,501	21,86,501	—	—
1827–28 - - - - -	22,54,434	22,53,421	1,013	—
Sicca Rupees.	2,19,23,154	2,19,22,141	1,013	—
Average per Ann. - - - - *Rs.*	31,31,879	31,31,734	144	—

STATEMENT of the SHIPS and TONNAGE Arrived at and Departed from *Calcutta*.

—	ARRIVALS.				DEPARTURES.			
	ENGLISH.		ARAB		ENGLISH.		ARAB.	
	Ships	Tons.	Ships.	Tons	Ships.	Tons.	Ships.	Tons.
1821-22	11	4,466	16	7,770	15	6,748	18	7,961
1822-23	10	4,071	11	4,800	10	4,261	10	4,117
1823-24	12	4,617	10	4,581	6	1,883	9	4,385
1824-25	3	956	10	4,378	4	1,752	7	3,455
1825-26	2	505	11	4,954	7	2,938	10	3,641
1826-27	3	902	11	4,547	17	6,525	8	3,273
1827-28	9	3,604	15	6,256	9	3,958	14	6,259
Total - -	50	19,121	84	37,286	68	28,065	76	33,091
Average	7	2,731	12	5,326	9	4,009	11	4,727

Port to which the Ships belonged:
Bengal 36 } 50. Muscat and Bushire } 84.
Bombay 14 }

Port to which the Ships belonged:
Bengal 54 } 68. Muscat and Bushire } 76.
Bombay 14 }

STATEMENT of the AMOUNT of CUSTOMS collected on the IMPORT TRADE from the *Arabian* and *Persian Gulfs*; from the 1st May 1821 to the 30th April 1828.

—	TOTAL.	Customs at 5, 7½ and 10 per Cent	Customs on Foreign Articles, at 2½, 5, 7½ and 10 per Cent.
1821-22 - - -	89,637	34,661	54,976
1822-23 - - -	1,20,460	40,307	80,153
1823-24 - - -	94,174	40,968	53,206
1824-25 - - -	98,263	77,016	21,247
1825-26 - - -	1,01,939	82,769	18,270
1826-27 - - -	51,906	35,794	16,112
1827-28 - - -	1,00,304	38,907	61,397
Sicca Rupees.	6,55,783	3,50,422	3,05,361
Average per Ann., *Rs.*	93,683	50,060	43,623

N.B.—The following articles not subject to Duty on Importation at this Port:—
Treasure, Horses, Precious Stones and Pearls.

Board of Customs, Salt and Opium,
13 March 1829.

(signed) *W. P. Palmer,*
Acting Secretary.

Appendix, No. 14.

Trade between India and the Persian Gulf, &c.

STATEMENT of the VALUE of MERCHANDIZE, &c. Imported and Exported between the *Madras* Territories and the *Persian Gulf*; from the 1st May 1821 to the 30th April 1828.

	IMPORTS.				EXPORTS.			
—	TOTAL.	Merchandize.	Treasure.	Horses.	TOTAL.	Merchandize.	Treasure.	Horses.
1821–22	92,862	55,575	27,787	9,500	20,90,821	20,90,821	—	—
1822–23	2,24,240	1,06,746	89,094	28,400	85,040	85,040	—	—
1823–24	1,98,144	1,41,018	28,826	28,300	54,156	54,156	—	—
1824–25	26,643	11,143	15,500	—	83,416	80,416	3,000	—
1825–26	66,326	42,050	24,276	—	3,67,802	3,67,802	—	—
1826–27	8,361	2,580	5,781	—	1,07,009	1,07,009	—	—
1827–28	17,960	14,110	3,850	—	4,25,975	4,22,788	3,187	—
Madras Rupees	6,34,536	3,73,222	1,95,114	66,200	32,14,219	32,08,032	6,187	—

(signed) *George J. Hadow,*
Reporter on External Commerce, &c.

STATEMENT of the SHIPS and TONNAGE Arrived at and Departed from the *Madras* Territories and *Persian Gulf.*

	ARRIVALS.				DEPARTURES.			
	ENGLISH.		ARAB.		ENGLISH.		ARAB.	
—	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.
1821–22 -	6	2,139	2	950	2	1,112	—	—
1822–23 -	10	3,612	3	1,525	—	—	—	—
1823–24 -	7	2,530	3	895	8	1,028	15	2,253
1824–25 -	4	1,581	—	—	1	305	28	3,677
1825–26 -	1	125	4	1,350	8	490	25	3,868
1826–27 -	—	—	—	—	—	—	—	—
1827–28 -	—	—	4	780	1	150	—	—
TOTAL	28	9,987	16	5,500	20	3,085	68	9,798

STATEMENT of the VALUE of MERCHANDIZE, &c., Imported and Exported between the *Madras* Territories and *Arabia*; from the 1st May 1821 to the 30th April 1828.

	IMPORTS.				EXPORTS.			
	TOTAL.	Merchandize.	Treasure.	Horses.	TOTAL.	Merchandize	Treasure.	Horses.
1821–22	75,693	10,093	65,600	—	4,57,736	4,52,814	4,922	—
1822–23	1,98,159	14,532	1,83,627	—	6,24,508	6,22,108	2,400	—
1823–24	1,61,578	18,451	1,43,127	—	8,31,180	8,31,180	—	—
1824–25	1,17,390	20,118	97,272	—	7,05,356	7,05,356	—	—
1825–26	2,85,288	24,923	2,60,365	—	13,55,328	13,55,328	—	—
1826–27	3,94,373	17,661	3,76,712	—	11,34,850	11,32,250	2,600	—
1827–28	6,31,445	18,890	6,12,555	—	12,39,289	12,34,289	5,000	—
M. Rs.	18,63,926	1,24,668	17,39,258	—	63,48,247	63,33,325	14,922	—

(signed) *George J. Hadow,*
Reporter on External Commerce, &c.

STATEMENT of the SHIPS and TONNAGE Arrived at and Departed from the *Madras* Territories and *Arabia*.

	ARRIVALS.				DEPARTURES.			
	ENGLISH.		ARAB.		ENGLISH.		ARAB.	
	Ships.	Tons.	Ships.	Tons.	Ships.	Tons	Ships.	Tons.
1821–22 -	1	380	- -	- -	not specified.		—	—
1822–23 -	not specified		- -	- -	not specified.		—	—
1823–24 -	5	572	20	3,869	17	2,289	143	21,487
1824–25 -	3	648	19	4,245	5	835	127	19,857
1825–26 -	5	272	34	5,737	26	3,565	185	28,700
1826–27 -	10	2,910	23	4,275	22	3,821	153	26,206
1827–28 -	18	3,936	50	7,559	39	5,339	197	29,252
TOTAL	42	8,718	146	25,685	109	15,849	805	125,502

STATEMENT showing the AMOUNT of DUTIES levied in the *Madras* Territories upon GOODS Imported from and Exported to the *Persian Gulf, Arabia* and the *Red Sea*; from the 1st May 1821 to the 30th April 1828.

	IMPORT DUTIES.			EXPORT DUTIES.		
	Ms. Rs.	*a.*	*p*	*Ms. Rs.*	*a.*	*p*
1821-22 - - - -	5,721	15	11	61,567	1	5
1822-23 - - - -	11,460	8	7	65,259	7	10
1823-24 - - - -	12,179	6	8	29,225	9	8
1824-25 - - - -	1,973	-	8	29,281	7	4
1825-26 - - - -	5,233	1	3	51,517	9	-
1826-27 - - - -	1,745	8	1	31,673	1	2
1827-28 - - - -	2,491	4	4	44,551	4	1
TOTAL - - -	40,804	13	6	3,13,075	8	6

(Errors excepted.)

Fort St. George,
Reporter External Commerce Office,
2 June 1829.

(signed) *G. I. Hadow,*
Coll^r Sea Customs.

STATEMENT of the VALUE of MERCHANDIZE, &c. Imported and Exported between *Bombay* and the *Persian Gulf*; from the 1st May 1821 to the 30th April 1828.

	IMPORTS.				EXPORTS.			
	TOTAL.	Merchandize.	Treasure.	Horses.	TOTAL.	Merchandize.	Treasure.	Horses.
1821-22	33,85,197	8,27,843	22,65,954	2,91,400	33,59,384	33,54,884	4,500	—
1822-23	36,79,169	8,54,655	24,42,314	3,82,200	30,91,782	30,91,782	—	—
1823-24	39,44,529	9,99,845	24,05,084	5,39,600	41,59,485	39,31,414	2,28,071	—
1824-25	35,31,303	11,23,564	19,79,139	4,28,600	37,15,960	36,51,895	64,065	—
1825-26	31,78,411	11,89,467	15,43,444	4,45,500	43,43,780	43,43,780	—	—
1826-27	34,22,128	14,44,086	14,69,642	5,08,400	41,91,821	41,81,021	10,800	—
1827-28	32,05,662	18,08,812	8,63,250	5,33,600	33,66,175	33,55,175	11,000	—
Rupees.	2,43,46,399	82,48,272	1,29,68,827	31,29,300	2,62,28,387	2,59,09,951	3,18,436	—

STATEMENT of the SHIPS and TONNAGE Arrived at and Departed from *Bombay*.

	ARRIVALS.				DEPARTURES.			
	ENGLISH.		ARAB.		ENGLISH.		ARAB	
	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.
1821–22	24	8,964	4	1,724	12	4,527	4	2,239
1822–23	19	7,665	4	1,794	9	3,695	3	1,712
1823–24	13	5,086	8	3,605	3	953	6	3,228
1824–25	4	1,239	6	3,131	—	—	5	1,809
1825–26	3	1,283	6	2,573	3	1,630	6	2,083
1826–27	7	3,092	3	992	5	1,757	3	2,590
1827–28	14	5,697	3	781	4	1,888	1	251
Total -	84	33,026	34	14,600	36	14,450	28	13,912

Port to which the Ship belonged;				Port to which the Ship belonged:			
Bengal 47 Bombay 37	84.	Muscat 28 Bushire 6	34.	Bengal 7 Bombay 29	36.	Muscat 20 Bushire 8	28.

STATEMENT of the AMOUNT of CUSTOMS collected on the IMPORT TRADE from the *Persian Gulf*; from 1st May 1821 to 30th April 1828.

	TOTAL.	Customs at 3½ per Cent.	Customs on Foreign Articles at 4½ per Cent.
1821–22 - - -	28,296	23,678	4,618
1822–23 - - -	29,354	23,696	5,658
1823–24 - - -	33,117	30,330	2,787
1824–25 - - -	35,378	29,743	5,635
1825–26 - - -	39,523	35,055	4,468
1826–27 - - -	50,660	48,043	2,617
1827–28 - - -	62,114	59,165	2,949
Rupees.	2,78,442	2,49,710	28,732

N. B.—The following articles not subject to Duties on Importation at this Port:—
Treasure, Horses, Diamonds, Jewellery (country, when old), Pearls, Grain.
There are no Duties on the Exports to Gulf.

Bombay, Office of
Reporter General on External Commerce,
17 February 1829.

(signed) *Thos. Flower*,
Reporter General.

STATEMENT of the VALUE of the TRADE between *India* and the *Persian Gulf*; from the Year 1821–22 to 1827–28.

	BENGAL.		MADRAS.		BOMBAY.	
	Imports.	Exports.	Imports.	Exports.	Imports.	Exports.
	Rupees.	*Rupees.*	*Rupees.*	*Rupees.*	*Rupees.*	*Rupees.*
1821–22 -	36,25,178	47,40,902	92,862	20,90,821	33,85,197	33,59,384
1822–23 -	38,54,718	34,64,404	2,24,240	85,040	36,79,169	30,91,782
1823–24 -	24,18,321	34,15,597	1,98,144	54,156	39,44,529	41,59,485
1824–25 -	18,19,883	27,13,344	26,643	83,416	35,31,303	37,15,960
1825–26 -	22,53,338	31,47,972	66,326	3,67,802	31,78,411	43,43,780
1826–27 -	11,56,276	21,86,501	8,361	1,07,009	34,22,128	41,91,821
1827–28 -	21,27,048	22,54,434	17,960	4,25,975	32,05,662	33,66,175

From the above Statement it will be observed, that the average Value of the Trade between Calcutta and the Persian Gulf amounts annually to rupees 55,96,845; between the ports under the government of Fort St. George and those in the Gulf of Persia, to rupees 5,49,819; and between Bombay and the Gulf, to rupees 72,24,971. The amount of customs levied on the trade in question is small, owing to the exemption from duty which is allowed to the most valuable articles of import, such as Treasure, Jewels and Horses. The import and export duty at Calcutta, on an average of the above seven years, was rupees 1,05,705; at Madras, rupees 46,610; and at Bombay, rupees 39,777. The subjoined Statements show what portion of this trade is carried on in English and what in Arab ships:

	BENGAL.								MADRAS.							
	ARRIVALS.				DEPARTURES.				ARRIVALS.				DEPARTURES.			
	English.		Arab.		English.		Arab.		English.		Arab.		English.		Arab.	
	Ships.	*Tons.*	*Ships.*	*Tons.*	*Ships.*	*Tons.*	*Ships.*	*Tons.*	*Ships.*	*Tons.*	*Ships.*	*Tons.*	*Ships.*	*Tons.*	*Ships.*	*Tons.*
1821–22 -	11	4,466	16	7,770	15	6,748	18	7,961	6	2,139	2	950	2	1,112	–	–
1822–23 -	10	4,071	11	4,800	10	4,261	10	4,117	10	3,612	3	1,525	–	–	–	–
1823–24 -	12	4,617	10	4,581	6	1,883	9	4,385	7	2,530	3	895	8	1,028	15	2,253
1824–25 -	3	956	10	4,378	4	1,752	7	3,455	4	1,581	–	–	1	305	28	3,677
1825–26 -	2	505	11	4,954	7	2,938	10	3,641	1	125	4	1,350	8	490	25	3,868
1826–27 -	3	902	11	4,547	17	6,525	8	3,273	–	–	–	–	–	–	–	–
1827–28 -	9	3,604	15	6,256	9	3,958	14	6,259	–	–	4	780	1	150	–	–

BOMBAY.								
ARRIVALS.				DEPARTURES.				
English.		Arab.		English.		Arab.		
Ships.	*Tons.*	*Ships.*	*Tons.*	*Ships.*	*Tons.*	*Ships.*	*Tons.*	
24	8,964	4	1,724	12	4,527	4	2,239	- 1821–22.
19	7,665	4	1,794	9	3,695	3	1,712	- 1822–23.
13	5,086	8	3,605	3	953	6	3,288	- 1823–24.
4	1,239	6	3,131	–	–	5	1,809	- 1824–25.
3	1,283	6	2,573	3	1,630	6	2,083	- 1825–26.
7	3,092	3	992	5	1,757	3	2,590	- 1826–27.
14	5,697	3	781	4	1,888	1	251	- 1827–28.

Appendix, No. 15.

AN ACCOUNT of the Quantity of INDIGO Imported into *Great Britain* and *Ireland*, in each Year, from 1780 to the latest period up to which the Account can be made; specifying the Countries from which Imported, and the Quantities received from each.

Appendix, No. 15. - - - - - - - -

AN ACCOUNT of the Quantity of INDIGO Imported into *Great Britain* and *Ireland*, specifying the Countries from which Imported,

	QUANTITIES IMPORTED INTO GREAT BRITAIN FROM FOREIGN PARTS. - -							
	From the British Possessions in the East Indies, including the Cape of Good Hope and St. Helena.	Foreign Possessions in the East Indies and the Philippine Islands.	British West Indies, including Honduras.	Foreign West Indies.	United States of America.	Florida.	Brazil.	Foreign Countries on the Continent of America, formerly under the dominion of Spain.
	lbs.	*lbs.*	*lbs.*	*lbs.*	*lbs.*	*lbs.*	*lbs.*	*lbs.*
1780 -	The Records for these Years were destroyed by fire.							
1781 -								
1782 -								
1783 -								
1784 -								
1785 -	154,291	- -	302,011	1,800	682,441	11,000	- -	- -
1786 -	253,345	- -	93,857	- -	765,241	48,000	- -	- -
1787 -	363,046	- -	62,253	458	940,857	1,070	- -	- -
1788 -	622,691	- -	39,025	565	1,060,164	60,600	- -	- -
1789 -	371,469	- -	28,848	2,749	828,194	4,000	- -	- -
1790 -	531,619	- -	46,687	6,343	626,042	78,800	- -	- -
1791 -	465,198	- -	38,807	263	589,132	6,883	- -	- -
1792 -	581,827	- -	57,094	7,621	659,725	48,469	- -	- -
1793 -	881,854	- -	35,132	17,415	825,945	42,964	- -	- -
1794 -	1,364,620	- -	119,059	47,809	720,477	- -	- -	- -
1795 -	1,862,684	- -	115,569	4,735	574,429	24,479	- -	- -
1796 -	3,898,157	- -	36,571	7,655	402,382	3,829	- -	- -
1797 -	1,754,233	- -	69,072	226	276,507	6,344	- -	- -
1798 -	3,862,188	- -	63,753	8,778	51,811	- -	- -	- -
1799 -	2,634,070	- -	92,798	122,080	97,000	535	- -	- -
1800 -	2,674,317	- -	339,945	78,352	437,809	4,273	- -	- -
1801 -	2,112,045	- -	580,029	25,000	166,136	- -	- -	- -
1802 -	2,267,411	- -	207,288	9,547	172,528	12,340	- -	- -
1803 -	2,529,508	- -	39,777	15,013	2,861	57	- -	- -
1804 -	2,641,019	- -	55,576	15,780	10,215	- -	- -	- -
1805 -	4,608,871	- -	25,132	28,229	25,513	- -	- -	- -
1806 -	2,612,181	- -	69,599	82,697	94,594	- -	- -	- -
1807 -	5,323,147	- -	335,633	159,584	139,819	- -	- -	48,757
1808 -	5,216,040	- -	163,278	76,079	25,031	- -	42,036	30,433
1809 -	2,108,086	- -	513,163	18,115	3,018	- -	74,167	5,019
1810 -	5,977,906	- -	164,529	1,207	72,738	- -	18,104	12,437
1811 -	4,382,642	- -	325,411	14,794	26,672	- -	20,511	43,337
1812 -	4,447,947	- -	165,163	- -	6,100	- -	1,599	21,628
1813 -	The Records for this Year were destroyed by fire.							
1814 -	6,752,540	- -	219,111	10,291	81	- -	- -	43,712
1815 -	5,543,222	- -	30,494	36,846	- -	- -	253	2,959
1816 -	7,238,114	- -	35,115	- -	2,128	- -	- -	188
1817 -	4,964,843	- -	10,428	2,247	6,559	- -	- -	- -
1818 -	5,456,645	- -	27,243	30,422	28,514	- -	176	418
1819 -	3,688,694	- -	54,250	43,110	6,284	- -	948	24,518
1820 -	4,922,750	- -	121,568	30,330	4,727	- -	- -	- -
1821 -	3,935,833	- -	78,305	5,799	2,770	- -	- -	- -
1822 -	2,484,356	- -	254,989	64,253	3,619	- -	- -	13,388
1823 -	6,553,354	- -	530,552	39,445	8,044	- -	50	62,078
1824 -	4,584,969	- -	307,777	61,105	37,903	- -	1,097	12,211
1825 -	6,159,785	1,650	281,026	29,025	100,600	- -	11,130	132,199
1826 -	7,652,946	26,709	283,571	9,271	17,089	- -	5,490	63,548
1827 -	5,384,998	21,530	230,669	127,417	58,666	- -	2,063	129,517
1828 -	9,060,152	24,669	77,806	- -	26,107	- -	- -	99,311
1829 -	5,965,128	17,263	212,021	70,502	56,318	- -	12,877	336,687
1830 -	7,920,172	6,685	87,285	5,156	3,972	- -	- -	138,575

Appendix, No. 15.

in each Year, from 1780 to the latest period up to which the Account can be made; and the Quantities received from each.

QUANTITIES IMPORTED INTO GREAT BRITAIN FROM FOREIGN PARTS.

Germany.	The Netherlands.	France.	Portugal, Madeira and the Azores.	Spain and the Canaries.	Gibraltar.	Italy.	Other Countries, and Prize Indigo.	TOTAL from Foreign Parts.
lbs.	*lbs.*	*lbs.*	*lbs.*	*lbs.*	*lbs.*	*lbs.*	*lbs.*	*lbs.*
3,039	12,878	40,691	79,258	398,100	- -	8,000	- -	1,693,509
3,624	11,096	11,452	123,796	666,979	- -	900	- -	1,978,290
15,870	8,340	17,231	167,662	300,643	- -	- -	400	1,877,839
1,793	6,700	18,764	81,808	204,461	- -	- -	40	2,096,611
7,962	244,615	60,748	96,647	319,066	- -	1,153	636	1,966,087
15,000	76,678	51,222	50,392	355,859	- -	65	- -	1,838,707
2,797	10,224	105,541	95,428	287,389	- -	3,125	- -	1,606,787
20,316	15,934	15,606	60,092	385,339	- -	1,212	3,130	1,856,365
8,153	17,325	19,013	51,873	187,936	- -	5,265	64,708	1,957,583
17,576	100,406	- -	130,027	312,647	- -	- -	78,671	2,891,292
6,285	37,454	- -	53,028	534,649	- -	43,331	30,982	4,287,625
33,491	- -	- -	40,710	107,049	- -	- -	48,191	4,578,035
9,192	1,319	- -	6,916	18,270	778	- -	147,221	2,290,078
21,034	48	- -	15,736	1,225	2,241	- -	27,434	4,054,248
8,168	- -	- -	22,164	- -	50	- -	64,971	3,041,836
23,597	- -	- -	59,986	6,023	4,998	- -	121,434	3,750,734
12,470	12,210	- -	3,168	4,000	10,227	- -	26,008	2,951,293
4,507	9,708	500	973	207,848	- -	20,733	20,495	2,933,878
6,964	7,220	19,005	5,628	399,076	308	- -	130,518	3,154,935
181	3,260	1,050	66,139	168,842	1,426	- -	197,641	3,161,129
1,025	- -	- -	30,087	21,962	300	- -	612,492	5,353,611
9,668	- -	- -	17,194	4,334	22,372	1,201	17,735	2,931,575
- -	- -	- -	14,290	269	- -	- -	20,342	6,041,841
2,853	2,700	- -	8,122	- -	- -	- -	225,922	5,792,494
- -	24,488	- -	8,493	7,991	- -	- -	90,591	2,853,131
42,259	36,974	- -	7,588	428,804	29,842	- -	234,286	6,126,674
74,980	- -	- -	3,580	111,968	7,122	- -	101,492	5,112,509
15,973	- -	- -	660	101,732	20,756	- -	34,406	4,815,964
5	12	4	3,066	29,317	19,129	- -	54,677	7,131,945
2,282	3,172	- -	200	733	- -	- -	2,944	5,623,105
1,179	8,207	1,265	- -	- -	- -	- -	306	7,286,502
15,834	23,701	10,004	1,193	82,189	- -	18,592	3	5,135,593
14,171	17,016	6,056	- -	85,265	- -	- -	19,099	5,685,025
- -	912	- -	- -	3	- -	1	12	3,818,732
397	41	1,473	- -	4,597	- -	- -	3	5,085,886
11	9,987	4,247	- -	23,661	- -	- -	2,496	4,063,109
6,733	1,670	3,529	- -	30,401	- -	3,118	57,458	2,923,514
3,478	1,585	4,726	15	17,760	- -	287	330	7,221,704
4,699	2,239	28,524	- -	10,253	25,377	1,572	3,091	5,080,817
5,176	- -	2,222	- -	8,903	34,684	5,581	21,650	6,793,631
2,573	3,390	2,056	4	- -	12,216	1	6,887	8,085,751
59,894	8,647	21,559	- -	10,625	- -	5,891	6,271	6,067,747
7,294	6,475	- -	- -	- -	- -	5,965	5,231	9,913,010
39,240	32,786	9	- -	- -	- -	3,514	1,936	6,748,281
1,349	44,707	1,164	- -	- -	- -	5,811	1,564	8,216,440

(*continued*)

The preceding Account—*continued.*

QUANTITIES IMPORTED INTO IRELAND FROM FOREIGN PARTS.

	From the British West Indies, including Honduras.	The British North American Colonies.	The United States of America.	Germany.	The Netherlands.	France.	Portugal.	Spain and Canaries.	Gibraltar.	Italy.	Guernsey and Jersey.	TOTAL from Foreign Parts.
	lbs.	*lbs.*	*lbs.*	*lbs.*	*lbs.*	*lbs.*	*lbs.*	*lbs.*	*lbs.*	*lbs.*	*lbs.*	*lbs.*
1780 -	8,374	-	-	-	-	-	-	11,681	-	-	-	20,055
1781 -	1,792	-	3,188	-	6,720	237	-	2,000	-	-	-	13,937
1782 -	766	-	5,528	-	1,316	2,806	1,365	-	-	-	-	11,781
1783 -	200	-	5,983	-	960	5,475	-	2,896	-	-	-	15,514
1784 -	456	-	2,016	-	-	12,355	-	6,753	-	-	-	21,580
1785 -	-	-	8,026	-	-	11,055	84	13,639	-	-	-	32,804
1786 -	-	-	6,760	-	660	7,818	160	2,596	-	-	-	17,994
1787 -	621	-	10,673	-	-	5,544	350	1,760	-	-	-	18,948
1788 -	170	-	8,194	-	114	6,376	440	5,995	-	-	-	21,289
1789 -	160	336	18,947	-	-	11,347	4,704	28,544	-	-	-	64,038
1790 -	-	-	5,143	2,722	-	1,624	300	25,880	-	-	-	35,669
1791 -	530	178	3,486	-	-	1,420	868	30,427	-	-	-	36,909
1792 -	1,290	-	2,380	-	-	526	150	14,438	-	450	-	19,234
1793 -	1,146	-	3,368	-	-	-	868	18,704	-	-	-	24,086
1794 -	490	-	5,569	-	-	-	6,776	31,607	-	896	1,400	46,738
1795 -	-	-	19,340	-	-	-	32	32,123	-	-	-	51,495
1796 -	1,576	-	3,933	-	-	-	122	24,136	-	-	-	29,767
1797 -	-	-	3,446	-	-	-	464	1,000	-	-	-	4,910
1798 -	5,080	-	-	-	-	224	1,312	-	-	-	-	6,616
1799 -	-	-	2,400	-	-	-	-	-	-	-	-	2,400
1800 -	4,010	-	2,676	-	-	-	-	-	-	-	-	6,686
1801 -	2,240	-	-	-	-	1,792	-	-	-	-	-	4,032
1802 -	1,232	-	4,544	-	-	-	-	6,202	-	-	-	11,978
1803 -	3,626	-	300	-	-	-	-	13,536	-	-	-	17,462
1804 -	800	-	-	-	-	-	-	15,906	-	-	-	16,706
1805 -	256	-	600	-	-	-	-	10,000	-	-	-	10,856
1806 -	23,816	-	329	-	-	-	2,902	5,760	-	-	-	32,807
1807 -	840	-	200	-	-	-	-	2	-	-	-	1,042
1808 -	2,885	-	-	-	-	-	142	-	78	-	83	3,188
1809 -	13,267	-	380	-	-	-	400	-	-	-	-	14,047
1810 -	329	-	1,775	-	-	-	-	-	-	-	-	2,104
1811 -	2,409	-	5,729	-	-	-	-	-	-	-	650	8,788
1812 -	7,539	-	644	-	-	-	-	300	-	-	806	9,289
1813 -	3,714	-	-	-	-	-	-	-	-	-	1,500	5,214
1814 -	-	-	-	-	-	-	-	-	-	-	-	—
1815 -	-	-	-	-	-	-	-	-	-	-	-	—
1816 -	1,173	-	212	-	-	-	-	375	-	-	-	1,760
1817 -	-	-	-	-	-	-	-	-	-	1,097	-	1,097
1818 -	-	-	625	-	-	-	-	392	-	-	-	1,017
1819 -	-	-	-	-	-	-	-	-	-	-	-	—
1820 -	3,406	-	-	-	-	-	-	-	-	-	-	3,406
1821 -	-	-	-	-	-	-	-	-	-	-	-	—
1822 -	-	-	-	-	-	-	-	-	-	-	-	—
1823 -	7,446	-	-	-	-	-	-	-	-	-	-	7,446
1824 -	155	-	-	-	-	-	-	-	-	-	-	155
1825 -	-	-	-	-	-	-	-	-	-	-	-	—
1826 -	-	-	-	-	-	-	-	-	-	-	-	—
1827 -	-	-	-	-	-	-	-	-	-	-	-	—
1828 -	-	-	-	-	-	-	-	-	-	-	-	—
1829 -	-	-	-	-	-	-	-	-	-	-	-	—
1830 -	-	-	-	-	-	-	-	-	-	-	-	—

Inspector-General's Office,
Custom-House, London,
28 December 1831.

William Irving.

Appendix, No. 16 (1).

Appx. 16 (1).

LETTER from G. G. de H. Larpent, Esq. to T. P. Courtenay, Esq., dated 28 May 1827.

Regulation of the Bengal Government detrimental to the Trade of individuals.

Sir,

By desire of the East India Trade Committee, I take the liberty of transmitting to you the accompanying copies of two applications, under date the 30th June and 1st November 1825, which were made to the Court of Directors of the East India Company by the merchants in London concerned in the trade of India. They relate to the disadvantages to which the private trade is exposed in competing with the Company for articles of the produce or manufacture of India, for the purposes of investment; and more particularly the article of silk, which has become an object of much importance in the trade between India and Great Britain.

The memorial fully explains the insurmountable nature of the difficulties which the private trader shave to contend with, and it was hoped that it would have received the early and favourable attention of the Honourable Court:

Having however remained unnoticed for so long a period, it has been deemed expedient respectfully to submit the same to the consideration of the Board of Commissioners for the Affairs of India, through whose intervention the East India Trade Committee trust they will obtain for the private traders in India that redress which, under the circumstances of the case, they may seem justly entitled to.

I have, &c.
(signed) *G. G. de H. Larpent*,
Chairman.

(Enclosure No. 1.)

LETTER from certain Mercantile Firms in *London* to the Court of Directors of the East India Company, dated 30th June 1825.

Letter from Merchants in London to the Court of Directors; 30 June 1825.

Honourable Sirs,

We, the undersigned merchants and agents in London connected with the trade of the East Indies, beg leave to acquaint your Honourable Court that urgent representations have been made to us by certain British merchants in Calcutta, on the subject of the very serious disadvantages which the private traders have to encounter in their endeavours to procure articles of the produce or manufacture of the interior of India, for the purposes of a return investment, in exchange for the produce and manufactures of this country, in consequence of the existing commercial Regulations of the Bengal Government.

Impressed with the importance of these Regulations, we have comprised them in the following statement, to which we take the liberty of soliciting the attention of your honourable Court.

It may be assumed that the Act 55 Geo. 3, c. 155, by which the charter of the East India Company was modified and renewed, had distinctly for its object a separation of the several capacities of the East India Company, as ostensible sovereigns of India, and as a trading corporation. Any Regulations, therefore, of the East India Company, or its Governments in India, tending to render its political power subservient to its commercial interests may unquestionably be considered a contravention of the spirit of that Act.

It is the object of the present remarks to show, that so long as the 31st Regulation of the Bengal Government, of the year 1793, remains unrepealed, the East India Company avails itself of its political authority to increase its mercantile profits; and by narrowing, if not altogether excluding, competition, secures to itself an undue preference over the private trader. That Regulation is intitled as follows:—"A Regulation for re-enacting, with modifications and amendments, the Rules passed on 23d July 1787, and subsequent dates, for the conduct of the commercial residents and agents, and all persons concerned or employed in the provision of the Company's investment;" and the following is an analysis of its provisions, so far as the public is interested:—"No person in balance to the Company in any transaction connected with the provision of its investment, or under engagement, can withdraw from its employ until such balance be paid or goods delivered." Sec. 2.—"Persons who have dealt with the Company on account of its investment, must give the previous notice of two weeks before they can withdraw." Sec. 3, c. 3.—"The goods manufactured by persons under engagement or indebted to the Company, are liable first for the claims of the Company. The parties cannot work for themselves or others. Penalty." Sec. 3, c. 4 & 6.

"When a contractor has not performed his contract for delivery of goods he is to be put under the restraint of peons." Sec. 3, c. 5.—"List of persons employed in the Company's investment to be exposed in the Cutcherry of the Pergunnah, to be regularly corrected, and sent quarterly to the Court." Sec. 4.

"Penalty for persons who may buy of the producers with a knowledge of their engagements to the Company; the knowledge to be evidenced by circumstances, or the fact of the goods having the Company's mark upon them." Sec. 5.

"Persons not to interfere in any way to prevent people from treating with, or taking advances from the Company." Sec. 6.—"Officers of Government, landholders and others, are

are not to behave with disrespect to the commercial residents or their officers, and to afford assistance for the protection of persons employed by the Company, and the security of the investment." Sec. 7.

"No person employed in the provision of the Company's investment shall be liable to be summoned by a Zemindar, or his officer, on account of the ground-rent. The goods and advances belonging to the Company shall not be distrained for ground-rent." Sec. 9, c. 2.

"Persons prosecuting individuals employed in the Company's investment, must allege the fact. The prosecuted exempted from the ordinary process of the courts, and to be proceeded against through the commercial resident, or his deputy appointed by him. These may tender security themselves, or decide on the sufficiency of that tendered by the prosecuted." Sec. 10. c. 1.

"Persons employed in the Company's investment not liable to the ordinary criminal process." Sec. 10. c. 4 & 5.

"In cases where manufacturers are employed by several parties other than the Company, they shall deliver goods according to priority of engagement." Sec. 11.

"Where a decree may be passed against a person employed in the Company's investment, on an engagement subsequent to the origin of the party's dealings with the Company, it shall provide for the prior satisfaction of the Company's claims.

"Before execution of any decree against a person registered as employed in the Company's investment, the judge shall require the commercial resident, 1st, To state whether, at the time of the engagement decreed, the party were in the employ of the Company; 2d. To state whether the Company have any and what claim on him; 3d. To prove such claim. The claim of the Company shall be first made good out of the defendant's property, whose person shall not be liable to attachment for the claim of the individual." Sec. 12.

"The commercial resident, in dealing on account of his own private trade, shall not make the Company's prices the standard of his own." Sec. 15, c. 4.

When it is considered how strong the habitual feelings of deference to authority are in India, and the mode in which the raw goods or manufactured produce of that country are obtained, namely, that of advance, the character assigned to this Regulation in the preceding paragaph will not be thought too strong. By it, no persons in balance to the Company, or engaged in any way in the provision of their investment, can withdraw from their employ; they cannot work for themselves or others.

If they do not fulfil their contract, they are put under the restraint of peons, and the goods they manufacture or their articles of produce are liable first to the Company, although they may be indebted to others: thus, if a private merchant has contracted with a producer, and made advances, the moment the latter gets his name enrolled in the list of those employed in the provision of the Company's investment, the Company take precedence, both in obtaining his produce and preventing his working for any other person. Inducements are also held out, by certain immunities which are granted to those employed under the Company. Sec. 6 & 7 directs the officers of government, &c. to afford them protection; by cap. 2, sec. 9, no person so employed shall be liable to be summoned for ground-rent; and by sec. 10, such persons are exempted from the ordinary process of courts of justice, and can only be proceeded against through the commercial resident who has the charge of the Company's investment.

Whilst the Company in their commercial capacity enjoy the restrictive privileges which the Regulation in question confers, it can hardly be denied that they possess a virtual monopoly in every article of the internal trade of India which can be selected for investment.

Raw silk, saltpetre and cotton, are at present the principal articles of trade which the Company purchase in the interior through the agency of their commercial residents.

It has long been a subject of great complaint with the private merchant, that he was unable to obtain a sufficient supply of raw silk; and the relative proportions of the import by the Company and private traders of this article, now become of great importance to a rising manufacture in this country, will illustrate the correctness of the conclusions deduced from the provisions of the Regulation under examination.

The Company, under the exercise of this assumed authority, shut out the private trader from a fair competition in the purchase of this important article; and thereby securing to themselves a monopoly of the industry of the native population, they check that excitement to exertion, and consequently to production, which the simultaneous demands of the private merchants and the Company, if placed upon an equal footing, would necessarily create.

Muslins, piece-goods and other articles have been, and may be again, objects of the Company's investments, as their funds accumulate; and we have recently seen their attention directed to indigo; so that if they were to bring into general exercise the power assumed under the Regulation now complained of, they might effectually crush the enterprise of the private merchants, exclude them from the possibility of effecting returns for the increasing trade to that country in British manufactures, and curtail the general advantages which would otherwise be derived by Great Britain and India from the connexion subsisting between the two countries.

It ought also to be observed, that whilst the private trader is thus excluded from a fair competition with the Company, the Company's commercial residents are permitted to engage as agents in the purchase of goods, and derive from their official influence an obvious influence over any private competitor.

In forwarding to your Honourable Court the above statement, we cannot refrain from respectfully repeating that the principle on which it proceeds is, that the Regulation in question, by giving undue advantage to the Company in their commercial character over the private

Regulation of the Bengal Government detrimental to the Trade of individuals.

private merchant, is contrary to the spirit and letter of the Act by which the trade of British India was opened to the public, and opposed to the present liberal policy of the times. It appears to us it was not the intention of the Court of Directors, on the passing of that Act, that any existing Regulation having such a tendency should remain in force; and this may be inferred from the instructions transmitted by the Honourable Court to the Bengal Government, in their public letter under date the 6th September 1813, paragraph 23, wherein they observe, "We cannot omit, upon the present occasion, expressing our expectation that all our servants shall conduct themselves with liberality and candour, and act up to the full spirit of the Legislature; so that if the traders should be disappointed in their views, they may have no ground for imputing their disappointments to any deviation on our part from the principle on which the trade is opened to them."

It may, however, be alleged, that the Honourable Company, without contending for their rights to the powers enjoyed by them under this Regulation, for the purpose of commercial rivalry with the private traders, may fairly demand their continuance as indispensable to the regular and certain remittance of that part of the revenues of British India applicable to the payment in this country of territorial and political charges, which being connected with the sovereignty of the Company, the Regulation is considered justifiable, and consonant therefore to the provisions of the Act.

The question thereby assumes a new shape, and the parties at issue will be, not the East India Company as merchants against individual merchants, but the East India Company acting for the benefit of the people of India against merchants influenced by their own particular interests; and therefore that the private interests of the latter should be made to yield to the more extensive benefit to be reaped by the whole Indian community. If this argument were sound, it would be a conclusive bar to the prayer of the private merchants; but they contend that it is altogether untenable and incorrect upon general principles, and that the circumstances attaching to the particular case in question do not form any exception thereto. The object of the Company is, how best to supply funds in this country to meet their present and growing expenses of a political nature. Upon general principles it can scarcely be doubted that to enable this remittance to be made with the least possible burthen to the people of India, that the wisest plan would be to encourage the increase of capital in India, to ensure its distribution into the most natural and therefore the most beneficial channels, and by wise legislation to promote the cheapest cultivation of Indian produce and the best mode of its remittance to this country. To effect this, it appears to us expedient that the restrictions placed by the Regulation in question upon the industry of the native population should be removed, and a free and unshackled competition allowed to the private merchants, correspondent to the principles on which they were admitted by the Legislature into a participation of the trade with India.

We have, &c.

(signed) *Fletcher, Alexander & Co.*
Cockerell, Trail & Co.
Bazett, Farquhar, Crawford & Co.
Palmers, Mackillop & Co.
Rickards, Mackintosh & Co.
W. J. & J. Burnie.
M'Lachlan, Macintyre & Co.
Fairlie, Bonham & Co.
R. Scott, Fairlie & Co.
Inglis, Forbes & Co.
Small, Lane & Co.
Wm. H. Tarbutt,
Finlay, Hodgson & Co.
Z. Macaulay and Babington.
Hunter & Co.
H. Blanshard.

(Enclosure No. 2.)

LETTER from Messrs. *Fletcher, Alexander & Co.*, to *J. Dart*, Esq., dated London, 1st November 1825.

Letter from Messrs. Fletcher, Alexander & Co. to J. Dart, Esq.; 1 November 1825.

Sir,

IN conjunction with the other principal merchants of London connected with the trade of the East Indies, we addressed a letter, under date the 30th June last, to the Honourable Court of Directors of the East India Company, with a statement pointing out how the interests of private traders in India are affected by the injurious tendency of the existing commercial Regulations of the Bengal Government; and we solicited the attention of the Court to the same, with the view of obtaining a removal of the restrictions therein complained of.

Not having as yet been honoured with a reply, we are induced, on behalf of ourselves and the other parties to the letter in question, to request to be informed whether the subject has been brought under the consideration of the Honourable Court, and if it has been deemed expedient to refer the application to the Bengal Government; as, in the latter case, we shall apprise the parties in Calcutta with whom the representations originated, of the circumstance, in order that they may avail themselves of the opportunity of substantiating what has been alleged in respect to the practical effects of the said Regulations.

We are, &c.
(signed) *Fletcher, Alexander & Co.*

Appx. No. 16 (2.)

Appendix, No. 16 (2.)

Letter from T P. Courtenay, Esq. to G G. de H Larpent, Esq.; 3 August 1827.

LETTER from *T. P. Courtenay*, Esq. to *G. G. de H. Larpent*, Esq., dated 3d August 1827.

Sir,

In reply to your letter dated the 28th May last, respecting the representations to the Court of Directors of the East India Company, from merchants in London connected with the trade with the East Indies, as to the disadvantage alleged to result to private traders from the existing commercial Regulations of the Bengal Government, I am directed by the Commissioners for the Affairs of India to acquaint you that a despatch to that Government has been prepared, directing modifications to be made in their commercial code, for the purpose of removing the grounds of complaint. I am, &c.

(signed) *T. P. Courtenay.*

Appendix, No. 16 (3.)

A. D. 1829. REGULATION IX.

A REGULATION for rescinding some of the Rules of Regulation XXXI. 1793, and the corresponding Rules for *Benares* and the Ceded Provinces, and for placing the commercial agents of the East India Company on the same footing towards Natives of the country as other persons.—Passed by the Governor-general in Council on the 9th June 1829, corresponding with the 28th Jeyte 1236, *Bengal* era; the 22d Jeyte 1236, Fusly; the 29th Jeyte 1236, Willaity; the 8th Jeyte 1886, Sumbut; and the 6th Zehijja 1244, Higeree.

Preamble.

Regulation XXXI. 1793, and the corresponding enactments for Benares and the Ceded and Conquered Provinces, were passed for the purpose of prescribing rules for the conduct of the commercial residents in their dealings with native weavers and others employed in the provision of the investment of the East India Company: those rules were then required no less as a safeguard against abuse of power by the commercial residents and agents for the Company, than for the protection of the commercial officers against fraud and embezzlement, and for ensuring the execution of the contracts entered into by these officers. At the present day the same reasons do not exist for prescribing by special regulation the course to be observed in respect to contracts entered into for the provision of articles of the Honourable Company's investment; it has accordingly been deemed expedient, in order to remove the appearance of favour and preference in the Legislature, which the existence of a special enactment of the kind is calculated to excite, to rescind the provisions of the existing Regulations giving such a preference, and to leave the commercial residents, and other agents of the Company, to follow the same process of law in the enforcement of contracts, and in their other dealings with the natives of the country, as individual traders. The following Rules have accordingly been passed, to be in force within the territories subject to the Presidency of Fort William, from the date of the promulgation of this Regulation.

Section II. to XVIII. of Regulation XXXI. 1793, and the corresponding rules for Benares and the Ceded Provinces, rescinded.

II. Sections 2 to 18 inclusive, of Regulation XXXI. 1793, with the explanatory Rules of sections 3 and 4, Regulation IX. 1801, extended to Benares by section 2, Regulation IV. 1805, also the corresponding sections of Regulation XXXVII. 1803, for the Ceded Provinces, are hereby rescinded.

Commercial residents to be subject to jurisdiction of courts civil and criminal, as other persons being British subjects.

Proviso for public suits.

III. *First.* Commercial residents and other officers providing articles for the investment of the Honourable East India Company, or otherwise employed in purchasing or procuring goods for purposes of trade, shall sue and be sued, and be subject to the process and jurisdiction of the civil or criminal courts of the country, in the same manner as the agents and factors of any other merchants, saving always the privileges and immunities they may enjoy as British subjects; and subject to the rules and restrictions contained in the general Regulations respecting suits conducted or defended on account of the Honourable Company, or otherwise in their public capacity.

Workmen, contractors, and others, to be served with process of civil or criminal courts, as other persons.

Second. Native workmen and other persons, weavers, silk-winders, &c., in the employ of commercial residents, also persons under engagement to deliver articles to the commercial officers of the Honourable Company, shall be and are hereby declared to be subject to the same process civil and criminal of the courts and public officers of the country, as other natives living within the jurisdiction of the said courts and public officers respectively, and no distinction shall be made in the form and manner of serving the process on them.

Plaint against commercial residents for official acts, when filed, copy to be sent to Board of Trade; who will inform the court within six weeks whether it is to be defended as a public suit.

Failing intimation of its being public, to be treated as a private action.

IV. In modification of the rule contained in Section 3, Regulation II. 1814, it is hereby prescribed and provided, that when a petition of plaint against a commercial resident or other commercial officer amenable to the jurisdiction of the court, shall be lodged in any court of civil judicature, notice of the same shall be sent in the manner prescribed by section 19, Regulation XXXI. 1793, to the said officer, and a copy of the same shall be forwarded to the Board of Trade; who shall inform the Court, within six weeks from the date of their receipt of the petition, whether the suit shall be defended as a government action, or at the risk and cost of the officer sued. If no intimation be received by the court within the period stated, due allowance being made for the period occupied in the conveyance of letters to and from by the public dawk, the case shall proceed, and be carried to judgment as a personal action against the commercial resident or other officer sued.

Appendix, No. 17.

State of the Trade of Prince of Wales Island.

Appendix, No. 17.

EXTRACT GENERAL LETTER from the Government of *Prince of Wales Island*, to the Court of Directors, dated 30th April 1830.

Trade Settlements.

Para. 38. A FULL and interesting Minute on the state of the trade of these Settlements is recorded by our President. It is much to be regretted that the various statements from which the report has been compiled have been found so defective; but the importance of more accuracy has been so strongly pointed out in the President's Minute, as well as on other occasions, that it is to be hoped more dependence may be put in them in future. The body of the Minute contains a full comparative statement of the imports and exports for the year 1828-29, and at the conclusion will be found elucidatory remarks on the system of mercantile transactions and relations of these settlements for the last three years.

39. Mr. Ibbetson having supposed that some remarks which the Honourable President thought proper to make on the careless nature of the statements reflected on him, recorded an explanatory Minute, which will be found with the other papers, as will also be one in reply by our President, in which he disclaims entirely any application of these remarks to Mr. Ibbetson in a retrospective view.

(Enclosure No. 1.)

(Enclosure No. 1.)—COPY MINUTE of *R. Fullerton*, Esq., President of *Prince of Wales Island*, dated 29th April 1830.

REPORT on the Trade of the three Settlements, Prince of Wales Island, Singapore and Malacca.

IT has always been my intention to enter into a complete discussion as to the nature and extent of the trade of these settlements, as it has stood during the last three years; various other important and constantly occurring duties have hitherto prevented my directing sufficient time and attention to the subject, rendered further difficult by the want of clear definite statements and reports from the different settlements. With the exception of this settlement (Prince of Wales Island), generally the seat of Government, and formerly of a custom-house, very little attention has been paid to the formation of these statements, they have been left to the clerks in the office, and the resident councillors at Singapore and Malacca seem to have signed without notice any statement put before them; the most glaring errors were discovered, an inquiry into which only brought to light further inaccuracies, and rendered the complete recapitulation of those for past years indispensable. I regret to say, therefore, that I am unavoidably compelled to confine my remarks to the statements for the year ending 30th April 1829, which having been compiled and re-examined, may be depended on, entering into retrospective observations only on reference to certain of the principal articles of trade, which have have been made the subjects of particular notice and inquiry.

It had previously been the practice to insert in the general statements the imports and exports at each Settlement, as well between each other as with places beyond their limits; the practice necessarily involved considerable repetition, and of course exaggeration, in the general statements. There is little produce at any of the settlements in the Straits; the trade consists therefore almost entirely of foreign import and re-export. Of the articles imported therefore at one settlement, many are supplied and landed at another, shipped again, and carried from port to port in search of a market: for example, out of 17,86,890 rupees of India piece-goods imported at Prince of Wales Island, by the general statement, the separate statement will show an export to Singapore of rupees 7,83,500, and an import of articles of the same description from the same place of 20,800. It was directed, therefore, that the general statements should include only the external trade, that is, the trade between the settlements respectively and places beyond their limits. For the showing of the intermediate trade between each relatively, it was directed that separate statements should be made, and on statements so made this report is prepared: they consist of three; for each settlement one of import, one of export externally, and one of the intermediate trade, with a general statement of the external trade, prepared under directions of Government. It must here however be generally observed, that no duty is collected, no regular custom-house established, nor any of those strict forms observed which fall necessarily to be observed where a revenue is to be received; the statements therefore are framed, it may be said, generally from the reports of the merchants themselves, as will appear by reference to the regulation for the registry of import and export; general permits are given, and merchants are allowed to land and ship from their own warehouse; the search of any is very slight. The strong objection made, and the clamour that is raised on any attempt at secreting, as interfering with the trade, and the absence of all revenue considerations, has induced the avoidance of all such secreting; so that, in fact, the report of the parties themselves forms the main source of our knowledge as to the extent and nature of the trade.

Trade of Prince of Wales Island. External.

The trade of Prince of Wales Island is carried on with the following places, as will appear in the statements, viz.: Calcutta, Madras, Bombay, England, China, Java, Ceylon, Siam, Coast of Tenasserim, Acheen, Dehli, Quedah, and a few petty native ports.

Calcutta, Imports from.

The imports for the year ending 31st April 1828-29, from Calcutta, amounted to sicca rupees 10,94,986, of which the principal articles were, opium, 7,10,400; India piece-goods, 1,84,500; rice, 82,750; wheat and grain 10,640; gunnies, 15,000; India sundries, 10,978; oil, 22,500. The balance being made up of sundry petty articles, of which we may notice only the few British articles travelling for a market, viz.: iron, 20,000; British piece-goods, 17,500.

Calcutta, Exports to.

The total exports to Calcutta for the same year amounted to sicca rupees 3,57,126, of which the following articles were, pepper, 1,14,121; tin, 1,11,740; gold dust, 51,600; beetel nut, 37,755; rattans, 19,400.

The balance consisting of sundry petty articles unnecessary to repeat, the imports therefore being as above - *Sa. Rs.*	10,94,986
The exports - - - - - - - - -	3,57,126
The difference is - - -	7,37,860

to be made out by bills or transmission of specie. It is to replace this difference that the Government bills on Bengal are punctually taken.

Madras, Imports from.

The imports for the year as above accumulated to no less than 16,95,850, of which the principal articles were as follows: India piece-goods, 14,44,000; oil, 53,400; spices, 18,000; salt, 17,500; rice, 13,200; India sundries, 19,130; European sundries, 13,800; cotton, 15,250; tobacco, 8,750. The balance being made up of sundry small articles, with the addition of a small quantity of British piece-goods sent for a market, 78,880.

Madras, Exports to.

The total exports to Madras during the same period in goods, were 2,38,765, of which the principal articles were as follows: pepper, 68,160; beetel nut, 40,716; metals, iron, lead and tutenague, 42,480; China camphor, 11,200; benjamin, 14,240; raw silk, 15,600; sugar, 10,500; tin, 13,320; sundries, China, Java, 10,364; besides sundry other petty articles.

The total imports being as above - - - *Sa. Rs.*	16,95,850
The exports in goods - - - - - - - -	2,38,765
The balance - - -	14,57,085

remained, of which has been sent in dollars a sum equal to 3,19,960; a certain portion has no doubt been met by Government bills drawn on Madras for payment of troops. The export and import of specie is seldom correctly reported, but it is generally understood that, excepting the sum remittable by Government bills, the whole amount of Madras piece-goods imported is returned in silver, first, in Madras rupees, as far as procurable, next in dollars, and lastly in sicca rupees; and this trade is reckoned one of the great drains of specie from the Straits.

Bombay, Imports from.

The total amount of imports from Bombay during the year 1828–29, were sicca rupees 2,65,290, of which the principal articles were as follows: brandy, 6,200; *cotton*, 27,600; wheat and grain, 8,700; opium, 36,000; India piece-goods, 93,100; salt, 21,700; India sundries, 45,700; with addition of a few minor items and of British piece-goods, sicca rupees 22,400, sent for a market.

Bombay, Exports to.

The total exports to Bombay during the above year amounted to sicca rupees 2,30,146, composed principally of the following articles: beetel nut, 22,792; benjamin, 18,000; brassware, 13,000; dameen, 14,600; pepper, 5,808; rice, 7,500; sago, 3,016; spices, 3,125; sticklac, 5,750; sugar, 16,800; tin, 97,680; China sundries, 2,950; Straits ditto, 15,020; with addition of minor articles, amongst which are British piece-goods to the amount of sicca rupees 2,000.

The total imports being as above - - - - *Sa. Rs.*	2,65,290	
The exports - - - - - - - - - -	2,30,146	
The balance is 35,144; but of silver coin there appears to have been an export to Bombay of a sum in dollars *Sa. Rs.*	68,412	
	14,834	
Sa. Rs. Mas. Rs.	12,806	
		96,052

England, Imports from.

The total amount from England during the year amounted to sicca rupees 1,67,670, the items being, beer, 9,280; brandy and gin, 4,800; iron, 5,830; sheet copper, 9,000; British piece-goods, 77,500; wine, 6,400; Europe sundries, 53,600; woollens, 1,260. The above compose the whole of the imports.

England, Exports to.

The total exports for the year to England in goods, amounted to sicca rupees 50,668, the items being as follows: ebony, 1,638; white pepper, 29,978; black pepper, 17,532; woollens, 240; China sundries, 1,288.

The total imports being as above - - - - *Sa. Rs.*	1,67,670
And the exports - - - - - - - - - -	50,668
The balance is - -	117,002

To which export, however, may be added silver, as follows:

In dollars - - - - - - *Sa. Rs*	38,858	
Sicca rupees - - - - - - -	4,105	
		42,963

The

China, Imports from.

The total imports from China amounted to sicca rupees 2,18,440, the articles being as follows: brassware, 4,100; camphor, 32,000; lutestring, 13,200; silks, 7,990; raw silks, 63,250; tobacco, 27,000; China sundries, 69,040.

China, Exports to.

The exports during the year amounted to sicca rupees 9,65,834, the principal items being as follows: beetel nut, 2,05,411; beech-de-mer, 77,820; birds' nests, 1,41,140; birds' feathers, 54,000; Malay camphor, 60,000; cutch, 6,400; ebony, 34,000; ivory, 5,680; opium, 55,605; pepper, 1,11,432; rattans, 14,140; rice, 15,015; spices, 48,375; tin, 86,321; tortoise-shell, 9,750; Straits sundries, 35,469; besides a few minor articles.

The total exports therefore being as above - - - *Sa. Rs.*	9,65,834
The imports being - - - - - - - - - - - -	2,18,440
The excess of exports is - - - - - - - - -	7,47,394

Nearly the whole of the exports are made on the Honourable Company's ships by the commanders: they are generally, it is believed, paid for in bills on Bengal: in former times, the practice used to be to pay in dollars, which tended materially to keep up the circulating medium for the general conduct of the trade. Since, however, the great alteration that has taken place in the exchange with England, instead of the import of specie from thence, it has become more advantageous to establish a credit on England, and through that medium on Calcutta, also drawing against it for the amount which the state of the markets may render it advisable to invest, thus saving the interest, which would be lost by bringing specie, the bills being drawn at such a run as to become due but a short time before the probable arrival of the ship in England with the China cargo, bought by the proceeds of the sale of the Straits produce. The trade, it will be observed, returns no specie to the Straits.

Java, Imports from.

The imports from Java amounted only in goods to sicca rupees 37,312, consisting principally of Java cloth, 14,100; rice, 9,720; tobacco, 4,400; sundries, 2,223, and a few minor articles of silver: there was imported in dollars to the amount of 30,522 sicca rupees.

Java, Exports to.

The exports amounted to 52,330 rupees, consisting principally of pepper, 18,000; India piece-goods, 29,500; sugar, 2,320, and a few trifling articles.

The exports being as above - - - - - - *Rs.*	52,330
And the imports - - - - - - - - - - -	37,312
The balance excess of exports is - - - - - -	15,018.

But little trade can be carried on between Java and Prince of Wales Island, Singapore intermediately situated affording a mart for exactly the same articles.

Ceylon, Imports from.

The whole imports from thence during the year amounted only to sicca rupees 56,206, consisting of arrack, 26,208; beech-de-mer, 4,000; ebony, 14,028; oil, 9,121; India sundries, 2,850.

Ceylon Exports to.

The exports amounted to sicca rupees 23,450, consisting principally of the following articles: India piece-goods, 3,500; British piece-goods, 3,000; sugar, 7,216; China sundries, 6,354. The imports being 56,206, and the exports only 23,450, the excess of imports is 32,756.

Siam, Imports from.

The total imports from Siam in goods amounted to sicca rupees 2,16,788, of which the following are the principal articles; beech-de-mer, 6,120; birds' nests, 13,080; oils, 1,843; paddy, 2,880; pepper, 4,810; India piece-goods, 4,800; rice, 4,800; sugar, 5,200; tin, 38,250; tobacco, 1,29,500; China sundries, 1,000; Siam sundries, 2,700; with a few minor articles of specie: there were imported in dollars to the amount of sicca rupees 6,315.

Siam, Exports to.

The exports amounted to 96,093 in goods, of which the following were the principal articles: beetel nut, 3,523; opium, 26,950; India piece-goods, 57,900; China tobacco, 7,360, with a few petty articles.

The imports being as above - - - - *Sa. Rs.*	2,16,788
The exports - - - - - - - - - - -	96,093
The excess of imports is - - - - - - - -	1,20,695

To the exports must be added dollars to the extent of sicca rupees 53,888. Considering that Singapore dealing in similar articles with Prince of Wales Island, and exactly between it and Siam, it seems rather surprising that this trade, small as it is, should continue.

Coast of Tenasserim, Imports from.

The total imports amounted to sicca rupees 1,77,010, the principal articles being, beech-de-mer, 9,000; birds' nests, 49,860; birds' feathers, 53,800; cutch, 9,280; Dhool wheat and gram, 7,500; ivory, 1,760; rice, 20,400; cardamums, 10,460; tortoise-shell, 3,480; Straits sundries, 9,960; besides a few articles.

Coast of Tenasserim, Exports to.

The exports amounted to sicca rupees 1,55,152 in goods, the principal articles being, beer 5,248; beetel nut, 8,109; brandy, 6,600; iron, 1,570; opium, 1,685; pepper, 1,044; India piece-goods, 11,500; British piece-goods, 21,600; raw silk, 12,000; spices, 1,812; sugar, 5,120; tobacco, 3,580; wines, 7,524; woollens, 12,815; China sundries, 30,265; Europe ditto, 14,698; India ditto, 8,313; besides a few minor articles.

The amount of imports being as above - - - *Sa. Rs.*	1,77,010
Exports - - - - - - - - - - -	1,55,152
The excess of imports is - - - - - - - -	21,858

to which must be added an export of specie as follows: in dollars, 10,525; in sicca rupees, 17,000.

The above are the recently acquired provinces. The Europe articles exported there, it will be understood, are for the use of the European officers and troops there stationed. India and British goods probably find sale there to a considerable amount; the returns are principally for the China market. The islands on the Mergui Archipelago are the principal places where the important article birds' nests is produced, and were these countries once settled under the British Government, and the islands duly protected from plunder, a very great increase of trade might be expected.

Acheen, Imports from.

The total imports from thence for the year amounted to sicca rupees 8,08,513, consisting principally of the following articles: beetel nut, 2,80,000; beech-de-mer, 18,120; bees'-wax, 2,465; benjamin, 34,000; birds' nests, 12,000; camphor, Malay, 88,000; coffee, 24,800; darumer, 21,800; paddy, 4,980; oil, 2,640; pepper, 2,21,448; India piece-goods, 37,500; rattans, 2,900; rice, 38,400; spices, 10,460; tortoise-shell, 9,000.

Acheen, Exports to.

The exports thither amount to sicca rupees 10,75,842, of which the following are the principal articles: brassware, 5,600; cotton, 34,200; iron, 8,700; lutestring, 24,000; opium, 3,74,070; India piece-goods, 3,62,500; British piece-goods, 74,400; raw silk, 4,200; salt, 6,120; sticklac, 90,550; tobacco, 10,240; woollens, 1,200; China sundries, 56,067; Europe sundries, 16,867; India sundries, 15,786; Siam sundries, 2,500; Straits sundries, 7,140; besides a few minor articles.

The exports being as above - - - - - - *Sa. Rs.*	10,75,842
The imports - - - - - - - - - - -	8,08,513
The excess of exports is - - - - - - - - -	2,67,329

To the imports must be added specie in dollars to the amount of sicca rupees 1,69,494.

Delhi, Imports.

This is a petty state on the Sumatra shore. The total imports from, were sicca rupees 2,04,905, consisting of bees'-wax, 1,625; pepper, 1,76,520; rattans, 25,000; Straits sundries, 1,440.

Delhi, Exports.

The exports of this port amount to sicca rupees 1,58,930, in goods principally as follows: iron, 3,020; opium, 34,542; piece-goods, Europe, 94,000; raw silk, 10,800; salt, 12,600; tobacco, 3,600.

The imports being - - - - - - - - *Sa. Rs.*	2,04,905
The exports - - - - - - - - - -	1,58,930
The excess of imports is - - - - - - -	45,975

To the exports must however be added specie in dollars to the amount of sicca rupees 73,675.

Quedah, Imports.

The total imports amounted to sicca rupees 2,21,200, composed of the following principally: birds' nests, 5,340; ghee, 2,000; paddy, 7,560; rice, 1,72,640; tin, 7,030; Straits sundries, 26,000.

Quedah, Exports.

The total exports from Quedah amounted to sicca rupees 1,35,930, in goods as follows: cotton, 3,960; iron, 1,600; sheet copper, 4,000; opium, 28,645; India piece-goods, 68,000; salt, 12,840; sugar, 1,275; tobacco, 6,240; China sundries, 2,520; India sundries, 2,600; Straits sundries, 4,250.

The total imports being - - - - - - - *Sa. Rs.*	2,21,200
And the exports - - - - - - - - -	1,35,930
The excess of imports is - - - - - - - -	85,270

To the exports however must be added specie in dollars to the amount of sicca rupees 96,341. The principal item of trade is the rice imported for the consumption of the island.

Other Native Ports, Imports from.

These imports amount in all to sicca rupees 60,741, consisting principally of rattans, 16,550; tin, 41,181; Straits sundries, 1,400.

Other Native Ports, Exports to.

The exports being 60,635, consisting principally of opium, 16,850; India piece-goods, 33,500; raw silk, 1,200; salt, 2,580; sugar, 1,008; tobacco, 1,800; China sundries, 1,180; India sundries, 2,167.

The imports being - - - - - - - - *Sa. Rs.*	60,741
The exports - - - - - - - - - - -	60,635
The excess of imports is - - - - - - - -	106

To the exports must be added specie in dollars to the amount of sicca rupees 6,315.

From

From the foregoing, it appears that the total imports of goods into Penang, as set forth by the general statement, amounted in 1828–29 to - - - *Sa. Rs.* 52,23,872
And the exports to - - - - - - - - - 36,00,900

The excess of imports being - - - - - - - - 16,22,972

Of this excess, the following compose the principal items, viz.: Dhall wheat and gram, 34,620; opium, 2,08,043; oils, 93,898; Europe piece-goods, 93,080; India piece-goods, 11,26,790; rice, 3,19,395. The Dhall wheat, gram and rice are for the consumption of the place; the other articles compose a balance on hand.

It will be seen, that of certain articles there is an excess of exports, and these are principally, beech-de-mer, 39,980; beetel nut, 38,306; birds' nests, 60,860; gold dust, 54,000; iron, 27,000; specie, 36,092; sticklac, 81,050; tin, 130,610. This probably is only the periodical adjustment, the excess being the store of the former year. Specie, pepper, nutmegs and cloves, are not produced on the island, and from this source the excess of exports may in a small degree proceed.

The import of specie amounts to - - - - - - *Rs.* 8,32,232
The exports being - - - - - - - - - 7,19,876

The excess of import being - - - - - - - - 1,12,356

But as far as commercial results are concerned, we must deduct from the imports no less than 5,94,620 imported by Government: taking this from the imports, the commercial import would be sicca rupees 2,37,612, which deduct from 7,19,876, leaving excess of exports of the precious metals 4,82,264. While the imports of goods from Bengal as well as Madras so far exceed the exports, and so large a balance remains returnable in specie, the Government bills are generally the medium of adjustment. The import of specie by Government arises only in some years from accidental circumstances, a public demand at times when commercial demand for bills does not exist, or the expediency of keeping up the circulation of a particular coin, the sicca rupee. There is no doubt the Government might, at a certain season, fill their treasury at a favourable rate; and this probably has not been generally done from an objection to draw at once, within a month probably, for the surplus expenditure of the whole year. It is evident that the course of trade must unavoidably lead to the exportation of the precious metals to a great extent: the only counteraction and consequent retention of the circulating medium arises from the great expenditure from the public treasury; up to this time seldom less than one lack of rupees per month thrown into the market, and the remittance by bills instead of specie, which retains so much in the place. When the projected abolition of the Government takes place, and the consequent reduction of public expenditure to a sum nearly within the regular receipts, the drawing of bills, as well as import of specie by Government will cease, and the counteracting principle being destroyed, a comparative deficiency in the circulating medium must be formed, to an extent probably to induce the same process of commercial dealings so observed at Singapore, the barter of goods against each other, instead of the more certain and substantial one of sale and purchase by the medium of actual cash. Of the statements of intermediate trade between Prince of Wales Island, Singapore and Malacca, little information can be added to the contents of the statements themselves; they contain merely the occasional import and export of the same articles, sent from one place to another in search of a market, according as the rise or fall of prices affords prospects of sale.

The total amount of imports into Prince of Wales Island from
Singapore is - - - - - - - - - *Sa. Rs.* 6,76,026
And from Malacca - - - - - - - - - - 1,12,117

Total - - - 7,88,143

The import of specie from the former is - - - - *Sa. Rs.* 1,17,522
And from the latter - - - - - - - - - 1,40,595

Total - - - 2,58,117

The exports are as follows:
To Singapore - - - - - - *Sa. Rs.* 11,47,535
To Malacca - - - - - - - 29,395

Total in goods - - - 11,76,930
And in specie - - - 29,395

The excess of the export to Singapore over the import, 4,17,509, is produced principally from the export of India piece-goods, to the amount of no less than 7,83,500, counterbalanced by import of British piece-goods, sticklac and sundry other articles. The export and import of the same articles to and for the same places, may no doubt excite some surprise; it can be accounted for only to the anxiety of merchants to get rid of the surplus goods. This transit keeps in constant employ country vessels, to the extent of from 600 to 800 tons.

The trade of Singapore is carried on with the following places; England, Foreign Europe, South

South America, Mauritius, Cape of Good Hope, and New South Wales; Calcutta, Madras, Bombay, China, Java, Rio, Siam, Cochin China, Ceylon, Acheen, and North Pepper Ports; Sumatra, East Coast of Peninsula, Straits, Celebes, Borneo, Balley, Manilla, Comboya, and neighbouring islands and other native ports.

England, Imports from.

The imports of goods from England into Singapore for this year, amount to sicca rupees 24,14,430, of which the principal items are, beer, 35,065; brandy and spirits, 22,740; cochineal, 5,262; copperware, 5,887; copper sheathing, 64,019; earthenware, 45,811; glassware, 12,897; gold thread, 3,789; iron, 1,35,791; ironware-mongery, 16,48,859; umbrellas, 1,593; wines, 50,541; woollens, 94,301; sundries, 2,66,202.

England, Exports to.
Specie in value, *Sa. Rs.* 37,014.

The exports to England amount to sicca rupees 66,02,716, of which the principal articles are, bees'-wax, 3,816; benjamin, 8,744; brandy and spirits, 4,319; camphor, China, 2,06,466; coffee, 5,41,123; dragon's blood, 3,435; earthenware, 10,339; gold dust, 1,263; hides, 2,589; ivory, 8,506; mother-of-pearl shell, 12,587; nankeens, 8,22,941; oil, 1,578; pepper, 2,04,595; piece-goods, India, 1,12,390; rattans, 27,009; raw silk, 32,71,565; saltpetre, 10,415; spices, 2,28,643; sugar, 4,08,894; tin, 43,431; tortoise-shell, 3,79,321; wood, sapan, 3,730; wood, bookoa, 3,648; woollens, 2,105; sundries, India, 1,07,961; sundries, China, 1,69,086; sundries, Straits, 1,300; exclusive of sundry small quantities of other articles, amounting to about rupees 900.

A comparison of the trade with England shows an excess of exports amounting nearly to sicca rupees 42,98,286; of this excess the principal article is raw silk, to the extent of rupees 32,71,565; this article is imported from China, landed and re-exported only in consequence of the law preventing its being carried direct from China. A few further articles imported also from China under similar circumstances: nankeen cloths amount to 8,22,941; spices, 2,28,643; China sundries, 1,67,961. The imports and exports of specie are scarcely worth notice. The great proportion of the funds for the conduct of this trade is probably derived from the proceeds of sale in India and Straits produce carried for sale to China, by the commanders of the Honourable Company's ships, the returns being in excess to their privilege tonnage, and of necessity sent by another ship. On this trade the Singapore merchants gain only the commission of one per cent. for landing and re-shipping.

Foreign Europe, Imports from.

The imports from Foreign Europe amount to sicca rupees 86,509, of which the principal articles are, brandy, 6,946; hides, 1,999; iron, 18,229; piece-goods, 6,315; wines, 14,676; woollens, 37,039; exclusive of small articles amounting to sicca rupees 1,203.

Foreign Europe, Exports to.

The exports to Foreign Europe amount to sicca rupees 2,20,988, of which the principal articles are, camphor, China, 6,567; coffee, 9,291; nankeens, 1,010; pepper, 15,740; rattans, 2,650; raw silk, 29,891; spices, 8,826; sugar, 81,362; tea, 17,050; iron, 34,124; wood, sapan, 10,392; sundries, India, 3,504; exclusive of other small articles amounting to sicca rupees 574.

A comparison of the trade with Foreign Europe, shows an excess of exports amounting to sicca rupees 1,34,479. From what source the funds are derived that pay for the excess, does not appear: the articles exported are in general China and Straits produce.

South America, Imports from.
Specie in value, *Sa. Rs.* 25,260.

The amount of imports is sicca rupees 80,108, of which the principal articles are, brandy and spirits, 3,157; copper, Peruvian, 23,243; glassware, 2,484; gold dust, 3,157; iron, 19,534; ironware and mongery, 4,073; piece-goods, 1,132; wines, 4,231; sundries, 18,841; exclusive of small articles amounting to sicca rupees 252.

South America, Exports to.
Specie in value, *Sa. Rs.* 21,050.

The amount of exports is sicca rupees 72,105, of which the principal articles are, bees'-wax, 1,088; gunnies, 2,050; nankeens, 7,074; pepper, 5,346; piece-goods, India, 20,850; rattans, 2,294; rice, 8,657; spices, 9,927; sago, 3,691; tortoise-shell, 1,155; wheat and gram, 1,105; sundries, India, 4,527; sundries, China, 2370; exclusive of small articles amounting to sicca rupees 1,985.

A comparison of the trade with South America shows an excess of imports amounting to nearly sicca rupees 8,003.

Mauritius, Cape of Good Hope and New South Wales, Imports from.

The amount of imports from these places is sicca rupees 43,868, of which the principal articles are, beech-de-mer, 17,004; ebony, 15,989; wines, 3,761; wood, sandal, 5,809; sundries, Europe, 1,134; exclusive of small articles amounting to sicca rupees 168.

Mauritius, Cape of Good Hope and New South Wales, Exports to.

The amount of exports to these places is sicca rupees 34,164, of which the principal articles are, copperware 1,684; copper sheathing, 6,315; earthenware, 1,082; pepper, 3,629; piece-goods, Europe, 2,178; rattans, 1,761; rice, 8,851; sugar candy, 1,578; tea, 1,263; wheat and gram, 2,886; exclusive of small articles amounting to sicca rupees 1,460.

A comparison of the trade of these places shows an excess in the imports of sicca rupees 9,705.

Calcutta, Imports from.
Specie in value, *Sa. Rs.* 7,542.

The imports from Calcutta for this year amount to sicca rupees 29,69,544, of which the principal articles are, benjamin, 6,315; cotton, 1,263; gold thread, Europe, 1,684; gunny bags, 44,179; hides, 1,202; opium, 17,75,445; piece-goods, Europe, 69,669; piece-goods, India, 7,82,260; saltpetre, 5,740; wheat and gram, 26,828; wines, 16,012; woollens, 1,86,608 sundries, Europe, 23,830; sundries, India, 27,596; exclusive of small articles amounting to sicca rupees 908.

The

Calcutta, Exports to.
Specie in value, *Sa. Rs.* 1,03,418.

The exports of Calcutta for this year amount to sicca rupees 22,55,476, of which the principal articles are, bees'-wax, 17,425; benjamin, 5,894; brandy and spirits, 17,229; brassware, 1,010; coffee, 1,069; copper, Japan, 4,81,720; copper, Peruvian, 23,997; gold dust, 5,54,480; hides, 5,999; ironware and mongery, 2,841; nankeens, 1,743; pepper, 2,06,100; piece-goods, Europe, 11,493; piece-goods, India, 1,841; rattans, 36,834; spelter, 80,011; spices, 25,582; sago, 1,806; sticklac, 3,728; tin, 5,89,507; tortoise-shell, 20,970; wines, 8,114; wood, sapan, 76,586; woollens, 19,366; sundries, Europe, 14,425; sundries, India, 40,563; sundries, Java, 1,052; exclusive of small articles amounting to sicca rupees 4,091.

A comparison of the trade with Calcutta shows an excess of imports, sicca rupees 7,14,063, nearly a balance met partly by bills drawn by the resident on account of Government, a part by export of specie, sicca rupees 1,03,418.

Madras, Imports from.
Specie in value, *Sa. Rs.* 5,683.

The amount of imports from this port is sicca rupees 10,84,595, of which the following are the principal articles: cotton, 9,472; ebony, 5,473; piece-goods, India, 10,59,141; sundries, Europe, 3,789; sundries, India, 5,292; exclusive of small articles amounting to sicca rupees 1,426.

Madras, Exports to.
Specie in value, *Sa. Rs.* 2,95,916.

The amount of exports to this port is sicca rupees 97,682, of which the following are the principal articles: beetel nut, 1,052; brandy and spirits, 2,620; copper, Japan, 16,800; gold dust, 2,917; iron, 3,831; ironware and mongery, 1,199; opium, 1,684; pepper, 10,386; piece-goods, Europe, 14,787; rattans, 11,676; raw silk, 7,156; tin, 2,987; wines, 1,263; sundries, Europe, 7,761; sundries, India, 6,862; sundries, China, 1,262; exclusive of small articles amounting nearly to sicca rupees 393.

A comparison of the trade with Madras shows an excess of imports of sicca rupees 9,86,913, met in part by export of specie to the amount of 2,95,916; the balance may be accounted for by the yet unsold piece-goods, the principal articles of import. The Madras merchants who generally return with their own goods, invariably carry away specie in return, Madras rupees if to be had, next dollars, and last sicca rupees.

Bombay, Imports from.
Specie in value, *Sa. Rs.* 2,105.

The amount of imports from Bombay is sicca rupees 3,80,144, of which the principal articles are, cotton, 14,781; opium, Malwa, 1,92,081; pepper, 14,053; piece-goods, Europe, 52,644; piece-goods, India, 72,864; spices, 3,098; sundries, India, 30,676; exclusive of small articles amounting to sicca rupees 942.

Bombay, Exports to
Specie in value, *Sa. Rs.* 81,377.

The amount of exports from Singapore to Bombay is sicca rupees 2,91,659, of which the principal articles are, benjamin, 5,153; brandy and spirits, 26,929; camphor, China, 3,725 ditto, Malay, 31,869; copper, Japan, 35,195; gold dust, 28,701; iron, 2,105; opium, 4,125; pepper, 2,039; piece-goods, Europe, 1,157; piece-goods, India, 3,178; spelter, 6,422; spices, 5,601; sticklac, 10,893; sugar, 33,143; tin, 46,834; wines, 1,494; wood, sapan, 18,372; sundries, Europe, 1,549; sundries, China, 17,757; exclusive of small articles amounting nearly to sicca rupees 5,106.

A comparison of the trade with Bombay shows an excess of imports amounting nearly to sicca rupees 88,485.

China, Imports from.
Specie in value, *Sa. Rs.* 31,311.

The amount of imports from China is sicca rupees 55,90,823, of which the principal articles are, benjamin, 2,105; brassware, 5,231; camphor, China, 2,52,593; dragon's blood, 2,020; earthenware, 1,06,414; ironware and mongery, 2,568; joss paper and sticks, 23,148; nankeens, 8,82,971; piece-goods, India, 1,17,810; raw silk, 34,96,701; spices, 3,39,206; sugar candy, 8,672; tea, 5,106; tobacco, 27,720; tortoise-shell, 3,732; umbrellas, 8,861; sundries, India, 5,828; sundries, China, 2,99,408.

China, Exports to.
Specie in value, *Sa. Rs.* 52,477.

The amount of exports to China is sicca rupees 17,60,251, of which the principal articles are, beech-de-mer, 1,01,517; beetel nut, 2,420; birds' nests, 1,81,598; camphor, Malay, 79,221; cochineal, 5,262; cotton, 9,990; ebony, 84,498; gold dust, 12,630; hides, 2,977; iron, 2,631; ivory, 3,999; opium, 6,24,862; pepper, 76,574; piece-goods, Europe, 41,655; rattans, 1,48,820; rice, 2,357; saltpetre, 5,430; sea weed, 20,746; spices, 1,157; sago, 4,986; tin, 1,11,411; tortoise-shell, 36,267; wares, 2,420; wood, jarroo, 5,287; wood, sapan, 4,597; wood, sandal, 4,403; wood, sakkah, 5,578; wood, canangee, 5,052; woollens, 58,177; sundries, Europe, 71,483; sundries, India, 31,263; sundries, Straits, 6,666.

A comparison of the trade with China shows an excess in the imports of nearly 38,30,572 rupees. The excess of imports finds its way to England as explained above.

Java, Imports from.
Specie in value, *Sa. Rs.* 2,94,207.

The imports from Java amount to sicca rupees 11,54,933, of which the principal articles are, beech-de-mer, 10,360; birds' nests, 16,840; brandy and spirits, 51,901; brassware, 11,221; coffee, 2,10,228; copper, Japan, 2,81,575; glassware, 1,599; nankeens, 2,037; oil, 2,856; pepper, 30,442; piece-goods, Europe, 14,981; piece-goods, India, 7,138; piece-goods, Malay, 65,953; rattans, 25,674; rice, 1,51,958; salt, 11,152; spices, 36,833; sugar, 1,153; tin, 35,237; tobacco, 1,08,389; tortoise-shell, 4,210; wheat and gram, 1,162; wines, 14,387; sundries, Europe, 9,049; sundries, India, 16,039; sundries, Java, 28,977.

Java, Exports to.
Specie in value, *Sa. Rs.* 51,157.

The exports to Java amount to sicca rupees 9,83,440, of which the principal articles are, bees'-wax, 22,188; beer, 3,848; benjamin, 1,246; copper sheathing, 3,797; earthenware, 30,628; iron, 5,919; ironware and mongery, 7,209; joss paper and sticks, 1,886; nankeens, 15,309; oil, 3,978; opium, 3,03,695; piece-goods, Europe, 47,840;

piece-goods, India, 3,31,403; piece-goods, Malay, 8,540; raw silk, 16,014; spelter, 2,926; sticklac, 12,684; sugar, 42,977; tea, 7,310; umbrellas, 2,477; wheat and gram, 8,268; wines, 2,147; sundries, Europe, 8,109; sundries, India, 45,953; sundries, China, 6,429; sundries, Straits, 6,080.

A comparison of the trade with Java shows an excess of imports of sicca rupees 1,71,493.

Rhio, Imports from. Specie in value, *Sa. Rs.* 13,193.

The amount of imports is sicca rupees 1,80,009, of which the principal articles are, beech-de-mer, 3,268; coffee, 9,283; opium, 4,631; pepper, 57,575; piece-goods, Malay, 1,064; rattans, 4,551; rice, 5,342; salt, 1,744; sea-weed, 4,731; sticklac, 1,578; tin, 5,525; tobacco, 10,640; wood, sapan, 18,618; sundries, Europe, 1,263; sundries, India, 47,539; exclusive of small articles amounting nearly to sicca rupees 2,650.

Rhio, Exports to. Specie in value, *Sa. Rs.* 41,135.

The amount of exports is sicca rupees 1,55,084, of which the principal articles are, copper sheathing, 2,227; earthenware, 3,193; iron, 1,936; nankeens, 1,494; opium, 1,254; piece-goods, Europe, 5,003; piece-goods, India, 50,391; piece-goods, Malay, 1,233; raw silk, 1,768; rice, 58,835; sago, 1,434; sticklac, 1,056; tobacco, 1,063; woollens, 6,163; sundries, India, 5,527; sundries, China, 1,743; sundries, Straits, 1,845.

A comparison of the trade with Rhio shows an excess in the imports of nearly sicca rupees 24,925.

Siam, Imports from. Specie in value, *Sa. Rs.* 21,192.

The amount of imports is sicca rupees 7,71,057, of which the principal articles are, brandy and spirits, 1,894; earthenware, 6,746; ironware and mongery, 14,741; ivory, 4,946; joss paper and sticks, 2,505; nankeens, 22,355; oil, 21,298; pepper, 3,641; piece-goods, Europe, 8,420; piece-goods, India, 4,536; rice, 79,095; salt, 42,967; sticklac, 74,748; sugar, 3,53,067; sugar candy, 1,305; tin, 19,323; tobacco, 8,493; wood, sapan, 72,633; woollens, 3,262; sundries, India, 22,687; exclusive of small articles amounting nearly to sicca rupees 2,380.

Siam, Exports to. Specie in value, *Sa. Rs.* 36,942.

The amount of exports is sicca rupees 6,03,246, of which the principal articles are, bees'-wax, 5,633; camphor, Malay, 3,725; copper sheathing, 3,447; earthenware, 3,578; glassware, 13,081; gold dust, 9,767; opium, 1,14,201; pepper, 1,263; piece-goods, Europe, 1,81,729; piece-goods, India, 1,86,274; rattans, 22,160; raw silk, 2,904; spelter, 2,105; sago, 1,317; woollens, 8,756; sundries, Europe, 26,170; sundries, India, 13,708.

A comparison of the trade with Siam shows an excess of imports of nearly sicca rupees 1,67,811.

Cochin China, Imports from. Specie in value, *Sa. Rs.* 263.

The amount of imports is sicca rupees 2,31,184, of which the principal articles are, oil, 2,518; opium, 2,210; piece-goods, India, 1,526; piece-goods, Malay, 2,797; raw silk, 1,715; rice, 1,54,191; salt, 24,195; sticklac, 6,904; sugar, 81,561; tobacco, 1,359; sundries, India, 19,422; sundries, China, 2,547; exclusive of small articles amounting to sicca rupees 3,290.

Cochin China, Exports to. Specie in value, *Sa. Rs.* 1,658.

The amount of exports is sicca rupees 1,06,252, of which the principal articles are, opium, 91,081; piece-goods, Europe, 1,269; rattans, 3,056; wood, sapan, 1,157; sundries, Europe, 2,757; sundries, India, 3,324; sundries, Straits, 1,368; exclusive of small articles amounting to sicca rupees 2,235.

A comparison of the trade with Cochin China shows an excess of imports of nearly sicca rupees 1,24,932.

Ceylon, Imports from.

The amount of imports is sicca rupees 28,002, of which the principal articles are, brandy and spirits, 15,078; ebony, 7,578; sundries, Europe, 168; sundries, India, 5,178.

Ceylon, Exports to.

The amount of exports is sicca rupees 2,315, consisting of sundry small articles, nankeens, spelter, and Europe sundries.

A comparison of the trade with Ceylon shows an excess in the imports of nearly sicca rupees 25,687.

Acheen and other Northern Pepper Ports, Imports from and Exports to. Specie in value, *Sa. Rs.* 105.

The only import from these places is specie to the amount of sicca rupees 8,420.

The amount of exports is sicca rupees 45,815, of which the principal articles are, copper, Japan, 1,389; earthenware, 12,731; opium, 3,157; piece-goods, Europe, 5,978; piece-goods, India, 10,104; sticklac, 3,957; woollens, 3,157; sundries, India, 1,116; sundries, China, 1,052; exclusive of small articles amounting to sicca rupees 3,060.

Other Ports on Sumatra, Imports from. Specie in value, *Sa. Rs.* 86,559.

The amount of imports is sicca rupees 4,39,238, of which the principal articles are, bees' wax, 13,281; benjamin, 1,738; beetel nut, 6,341; brandy and spirits, 1,814; coffee, 1,20,626; copper, Japan, 2,273; dragon's blood, 2,164; gold dust, 17,861; ivory, 2,204; opium, 2,105; pepper, 37,934; piece-goods, India, 7,788; rattans, 69,246; rice, 29,587; sago, 10,069; salt, 4,584; spices, 15,590; tin, 46,143; tobacco, 5,332; sundries, Europe, 7,883; sundries, India, 14,443; sundries, Java, 11,923.

Other Ports on Sumatra, Exports to.

The amount of exports is sicca rupees 3,77,709, of which the principal articles are, copper sheathing, 2,947; cotton, 14,718; earthenware, 5,091; iron, 6,392; ironware and

mongery,

mongery, 1,206; oil, 1,039; opium, 10,072; piece-goods, Europe, 33,745; piece-goods, India, 1,93,771; piece-goods, Malay, 15,504; raw silk, 8,687; rice, 2,127; salt, 31,653; sticklac, 13,688; tin, 1,162; tobacco, 8,072; sundries, Europe, 13,718; sundries, India, 4,214; sundries, Straits, 1,087; exclusive of small articles amounting nearly to sicca rupees 9,690.

Specie in value, *Sa. Rs.* 50,576.

A comparison of the trade with Sumatra shows an excess of imposts of sicca rupees 61,529 nearly.

East Coast of the Peninsula, Imports from.

Specie in value, *Sa. Rs.* 3,568.

The imports amount to sicca rupees 6,53,032, of which the principal articles are, gold dust, 2,12,443; nankeens, 8,630; opium, 9,809; pepper, 1,05,015; piece-goods, Europe, 1,315; piece-goods, India, 1,947; piece-goods, Malay, 2,050; rattans, 3,829; rice, 1,042; salt, 3,915; sticklac, 7,329; sugar, 7,809; tin, 2,79,193; tortoise-shell, 1,199; sundries, India, 4,063; exclusive of small articles amounting nearly to sicca rupees 3,430.

East Coast of the Peninsula, Exports to.

Specie in value, *Sa. Rs.* 73,080.

The exports amount to sicca rupees 5,93,423, of which the particular articles are, beech-de-mer, 2,315; brassware, 1,031; ebony, 1,052; iron, 6,340; opium, 3,69,222; piece-goods, Europe, 22,095; piece-goods, India, 46,385; piece-goods, Malay, 17,372; raw silk, 8,022; rice, 27,597; salt, 1,834; tobacco, 58,582; sundries, Europe, 20,043; sundries, India, 6,453; exclusive of small articles amounting nearly to sicca rupees 4,270.

A comparison of the trade with the east coast of the Peninsula shows an excess on imports of about sicca rupees 59,609.

Straits, Imports from.

Specie in value, *Sa. Rs.* 1,873.

The imports amount to sicca rupees 1,89,120, of which the principal articles are, ebony, 1,391; rattans, 2,373; sago, 1,079; tin, 1,74,033; sundries, Straits, 8,522; exclusive of small articles amounting nearly to sicca rupees 1,700.

Straits, Exports to.

Specie in value, *Sa. Rs.* 70,525.

The exports amount to sicca rupees 72,316, of which the principal articles are, nankeens, 1,012; opium, 15,221; piece-goods, Europe, 1,461; piece-goods, India, 9,057; piece-goods, Malay, 20,592; rice, 5,381; salt, 2,897; tobacco, 11,676; exclusive of small articles amounting nearly to about sicca rupees 5,020.

A comparison of the Straits' trade shows an excess in the imports of sicca rupees 1,16,804.

Celebes, Imports from.

Specie in value, *Sa. Rs.* 65,928.

The amount of imports is sicca rupees 4,02,157, of which the principal articles are, beech-de-mer, 15,835; bees'-wax, 3,717; birds' nests, 26,356; coffee, 7,579; ebony, 1,098; gold dust, 4,262; iron, 10,681; mother-of-pearl shell, 1,708; oil, 1,857; piece-goods, Malay, 1,42,145; rattans, 3,176; rice, 5,351; spices, 3,589; tobacco, 1,114; tortoise-shell, 1,69,241; sundries, 2,170.

Celebes, Exports to.

Specie in value, *Sa. Rs.* 15,577.

The exports amount to sicca rupees 5,03,248, of which the principal articles are, earthenware, 1,050; gold dust, 1,263; iron, 6,993; ironware and mongery, 4,143; opium, 1,89,692; piece-goods, Europe, 61,618; piece-goods, India, 1,37,814; piece-goods, Malay, 1,599; raw silk, 44,357; sticklac, 4,328; tobacco, 1,723; woollens, 14,168; sundries, Europe, 6,231; sundries, India, 19,971; sundries, Straits, 6,166; exclusive of small articles amounting nearly to sicca rupees 2,119.

A comparison of the trade with the Celebes shows an excess in the exports of sicca rupees 1,01,091.

Borneo, Imports from.

Specie in value, *Sa. Rs.* 27,565.

The imports amount to sicca rupees 4,28,722, of which the principal articles are, antimony oil, 1,416; beech-de-mer, 4,163; bees'-wax, 18,345; birds' nests, 63,347; brassware, 3,111; camphor, Malay, 33,787; ebony, 1,357; gold dust, 1,00,519; opium, 2,947; pepper, 32,148; piece-goods, Malay, 3,767; rattans, 93,301; rice, 4,665; sago, 3,420; tortoise-shell, 27,280; wood, garroo, 8,020; sundries, India, 20,945.

Borneo, Exports to.

Specie in value, *Sa. Rs.* 22,553.

The amount of exports is sicca rupees 3,46,122, of which the principal articles are, brassware, 4,658; earthenware, 1,330; iron, 15,189; ironware and mongery, 2,577; joss paper and sticks, 1,307; nankeens, 19,125; opium, 22,758; piece-goods, Europe, 8,100; piece-goods, India, 2,30,024; piece-goods, Malay, 8,385; raw silk, 9,645; suet, 1,684; sticklac, 1,187; tea, 1,084; tobacco, 5,092; sundries, Europe, 2,568; sundries, India, 7,805; exclusive of small articles amounting nearly to rupees 2,820.

A comparison of the trade with Borneo exhibits an excess of imports amounting to sicca rupees 78,600.

Bally, Imports from.

Specie in value, *Sa. Rs.* 45,110.

The amount of imports is sicca rupees 75,279, of which the particular articles are, bees'-wax, 2,841; birds' nests, 6,555; ebony, 1,435; piece-goods, Malay, 16,911; rice, 19,232; tobacco, 2,096; tortoise-shell, 21,035; sundries, India, 1,589; exclusive of small articles amounting nearly to sicca rupees 4,878.

Bally, Exports to.

Specie in value, *Sa. Rs.* 969.

The exports amount to sicca rupees 1,79,568, of which the principal articles are, iron, 2,125; ironware and mongery, 1,368; opium, 1,39,217; piece-goods, Europe, 4,759; piece-goods, India, 20,412; raw silk, 1,199; woollens, 1,172; sundries, India, 4,144; sundries, China, 1,344; sundries, Straits, 1,174; exclusive of small articles amounting nearly to sicca rupees 2,660.

A comparison of the trade with Bally exhibits an excess of exports amounting to sicca rupees 1,04,289.

The

Manilla, Imports from.
Specie in value, *Sa. Rs.* 39,026.

The amount of imports is sicca rupees 2,21,546, of which the principal articles are, coffee, 1,473; copper sheathing, 5,953; hides, 1,330; mother-of-pearl shell, 8,510; oil, 3,144; piece-goods, Europe, 33,928; rice, 1,063; spices, 6,315; sugar, 69,846; tea, 1,578; wood, Japan, 16,686; sundries, India, 68,396.

Manilla, Exports to.
Specie in value, *Sa. Rs.* 39.995.

The amount of exports is sicca rupees 3,10,891, of which the principal articles are, bees'-wax, 18,077; beetel nut, 5,262; earthenware, 23,874; glassware, 4,294; iron, 9,897; opium, 3,704; pepper, 25,965; piece-goods, Europe, 1,33,943; piece-goods, India, 32,059; rattans, 12,617; sago, 4,435; woollens, 14,130; sundries, Europe, 14,307; sundries, India, 6,544; sundries, China, 1,553; exclusive of small articles amounting to sicca rupees 260 nearly.

A comparison of the trade with Manilla exhibits an excess of exports, amounting to sicca rupees 89,345.

Comboja, Imports from.

The imports from Comboja amount to sicca rupees 8,051, of which the principal articles are, piece-goods, Malay, 1,684; rice, 1,431; tobacco, 1,578; exclusive of small articles, making up the above amount.

Comboja, Exports to.

None. Excess of imports, sicca rupees 8,051.

Neighbouring Islands and other Native Ports, Imports from.
Specie in value, *Sa. Rs.* 16,976.

The amount of imports is sicca rupees 2,12,614, of which the principal articles are, beech-de-mer, 9,653; bees'-wax, 4,616; birds' nests, 1,210; brandy and spirits, 21,165; coffee, 3,021; oil, 5,486; pepper, 18,477; piece-goods, Malay, 8,978; rattans, 12,998; rice, 1,597; sago, 2,061; sea-weed, 10,378; tin, 67,208; tobacco, 7,176; tortoise-shell, 23,976; sundries, 10,262.

Neighbouring Islands and other Native Ports, Exports to.
Specie in value, *Sa. Rs.* 46,826.

The amount of exports is sicca rupees 2,11,625, of which the principal articles are, earthenware, 4,394; iron, 2,119; ironware and mongery, 4,083; ivory, 1,052; nankeens, 3,510; oil, 1,395; opium, 61,658; piece-goods, Europe, 8,626; piece-goods, India, 51,963; piece-goods, Malay, 9,432; raw silk, 7,708; rice, 15,263; salt, 8,978; sago, 1,180; sticklac, 1,173; sugar, 4,277; sugar-candy, 3,410; tobacco, 3,532; wood, garroo, 4,736; wood, sapan, 2,947; woollens, 3,307; sundries, Europe, 1,254; sundries, India, 3,531; sundries, Straits, 1,185.

A comparison of the trade with the neighbouring islands and native ports exhibits an excess of imports amounting nearly to sicca rupees 989.

From the foregoing it appears, as detailed in the general statement, that the total imports into Singapore in goods, during the official year 1828-29, amounted to

	Sa. Rs. 1,76,40,969½
And the exports to - - - - - - - - -	1,58,25,997¾
The excess of imports being - - - - - - - - -	18,14,971¾

Of this excess, the following compose the principal items, viz.: brandy and other spirits, 73,313; copper sheathing, 50,923; earthenware, 60,252; iron, 1,17,172; British piece-goods, 12,40,821; India piece-goods, 6,15,871; Malay piece-goods, 1,61,933; rice, 3,25,741; spices, 1,23,368; tobacco, 82,244; wines, 88,006; woollens, 1,51,899; sundries, Europe, 1,76,461; sundries, China, 1,13,669.

The above may be considered as the balance of the respective articles remaining in store, the rice and wines probably reserved for consumption. Of certain articles there appears an excess in the exports, as follows: beech-de-mer, 42,516½; bees'-wax, 28,085¼; birds' nests, 64,240¾; camphor, Malay, 80,650¾; coffee, 1,97,579¼; copper, Japan, 2,51,256¾; ebony, 49,289; gold dust, 2,72,972¾; pepper, 2,51,238½; rattans, 53,839; spelter, 92,512½; sugar, 1,30,357¼; tin, 2,02,483½; tortoise-shell, 1,86,611¾; sundries, India, 35,477½; and the excess of export within the year is the periodical adjustment from year to year; for it is always to be held in mind, that these settlements have no produce of their own, and the trade consists entirely of importation and re-exportation.

The import of specie being - - - - - -	*Sa. Rs.* 7,08,093
The export being - - - - - - - - - -	10,42,337
The excess of exports is - - - - - - - -	3,33,344

In considering the extent of the trade at Singapore, rated not in goods but in money, some reference must be had to the peculiar method in which all commercial dealings are there conducted: the unceasing drain of specie leaves not any scarcely in the place. Specie, therefore, never enters into any common transaction. All goods are disposed of on credit generally for two months, and to intermediate native Chinese merchants, and those at the expiration of the period deliver in return, not money, but articles of Straits produce, adapted to the return cargo: the value on both sides of the transaction is rated from 25 to 30 per cent. beyond the sum that would be paid in ready cash. And as the price current from which the statement is rated is the barter, and not the ready money price, the real value of the trade may be computed 30 per cent. under the amount stated. In what manner the consignee of the distant constituent states his account sales, it is not for us to say; but if stated at barter prices without explanation, he must be considerably misled, and imagine a much more favourable sale than actually takes place. In reality, he can only know the actual out-turn of his adventure when the return goods are sold, and the sale price in Eng-

land

Appendix, No. 17.

(Enclosure No. 1.)

State of the Trade of Prince of Wales Island.

land of the India cargo compared with the prime cost of the outward one. If, indeed, there be any truth in price currents, the profits after all must be very inconsiderable, as will appear by comparison of the Indian with the Europe price of the homeward cargo; the home price of the outward one we have no means of calculating; but the main item being piece-goods, considering the immense stock unsold, we must conclude the sale price cannot afford much profit. Of the statement professing to show the intermediate trade between Singapore and Prince of Wales Island, it is useless to make any further remark, than to point out the obvious discrepancy between it and the one made out at the latter. If both were correct, the imports from one should be the exports to the other, with the difference only of the goods in transitu at the date of the statement; but the exports from Prince of Wales Island to Singapore are stated at sicca rupees 11,47,535, while the imports admitted in the statement amount to 8,16,526. The exports to Penang, in the Singapore statement, are put down 4,78,154; the imports admitted at Penang are 6,76,026: as far as general results are concerned, those statements are not important, the whole material of the intermediate trade consisting of the external imports, and the interchange between the one and the other to find a market.

Malacca Trade.

The trade of Malacca must of course be inconsiderable; situated between two places of depôt, one at the north-west and the other at the south-east end of the Straits, its trade is confined to its own consumption and produce. Malacca in former times under the Dutch Government, and before the existence of Penang and Singapore, was the grand emporium at which was carried on the trade now conducted at the two. To counteract the commercial influence and monopolizing spirit of the Dutch rulers of the day, Penang was established in 1786, and in due time drew to it a great portion of the entrepôt trade of the Straits: the restoration of Java and of Malacca at the conclusion of the war, rendered the establishment of a southern depôt most expedient. Singapore was selected, and was, after some political discussion, confirmed to the British Government; more conveniently situated, it has annihilated the trade of Malacca, and certainly already much reduced, and bids fair to annihilate that of Penang also.

The trade of Malacca is carried on with the following places: Calcutta, Madras, Bombay, England, China, Java, Ceylon, Siam, Coast of Tenasserim, Acheen, Delhi, Quedah and other native ports.

Calcutta, Imports from.

The amount of imports is sicca rupees 1,12,565, of which the principal articles are, wheat and gram, 5,945; gunnies, 2,852; opium, 89,240; piece-goods, India, 5,553; rice, 6,329; India sundries, 2,492; exclusive of small articles amounting to about rupees 130.

Calcutta, Exports to.

The amount of exports is sicca rupees 17,830, of which the principal articles are, pepper, 3,721; spelter, 9,472; tin, 2,781; India sundries, 1,370; exclusive of small articles amounting nearly to sicca rupees 484.

A comparison of the trade with Calcutta exhibits an excess of imports of nearly sicca rupees 94,735.

Madras, Imports from.

The amount of imports is sicca rupees 2,43,178, of which the principal articles are, piece goods, India, 2,38,293; India sundries, 4,858; exclusive of small articles about 25 rupees.

Madras, Exports to

Specie in value, *Sa. Rs.* 31,573.

The amount of exports is sicca rupees 53,573, consisting of gold dust, 22,000.

A comparison of the trade with Madras exhibits an excess of imports amounting to nearly sicca rupees 1,89,605.

Bombay, Imports from.

The imports consist of sundry small articles amounting to sicca rupees 1,349.

Bombay, Exports to.

Specie in value, *Sa. Rs.* 7,367

The exports amount to sicca rupees 1,799, of which the principal article is, rattans, 1,799; exclusive of small articles, amounting to about sicca rupees 768.

A comparison of the late trade with Bombay exhibits an excess in the exports of about sicca rupees 4,501.

England, Imports from.

The imports amount to sicca rupees 1,01,664, of which the principal articles are, iron, 10,804; piece-goods, British, 59,350; spelter, 9,472; spirits, 4,317; wines, 4,598; Europe sundries, 8,032; exclusive of small articles amounting to nearly sicca rupees 1,177.

England, Exports to.

There are none.

N.B. A comparison of the trade as per statement, exhibits a total excess of imports of 1,04,664; but on adding up the different items, they amount only to sicca rupees 97,754, to which add dollars 1,400, or sicca rupees 2,947, making a total of sicca rupees 1,00,701; difference, sicca rupees 3,910.

China, Imports from.

Specie in value, *Sa. Rs.* 2,340.

The amount of imports from China is sicca rupees 32,240; of which the principal articles are, piece-goods, India, 2,990; raw silk, 8,235; tea; 2,200; tobacco, 6,040; China sundries, 11,170; exclusive of small articles amounting nearly to sicca rupees 1,600.

China, Exports to.

The amount of exports is sicca rupees 64,550, of which the principal articles are, beetel nut, 1,040; birds' nests, 16,500; ebony, 1,050; gold dust, 2,200; pepper, 6,850, rattans, 21,600; tin, 8,780; India sundries, 6,520; ivory, 8.

A comparison of the trade with China exhibits an excess in the exports amounting to sicca rupees 32,310.

Java, Imports from. Specie in value, *Sa. Rs.* 4,210.

The amount of imports from Java is sicca rupees 11,710, of which the principal articles are, oil, 3,400; piece-goods, India, 24,420; rice, 65,330; salt, 1,925; spirits, 6,330; tobacco, 23,355; Java sundries, 8,195; exclusive of small articles amounting to nearly sicca rupees 2,045.

Java, Exports to. Specie in value, *Sa. Rs.* 23,575.

The amount of exports to Java is sicca rupees 63,000, of which the principal articles are, bees'-wax, 2,590; iron, 1,495; piece-goods, India, 38,160; piece-goods, British, 6,250; raw silk, 1,265; India sundries, 13,000; exclusive of small articles, about sicca rupees 240.

A comparison of the trade with Java exhibits an excess of imports amounting to sicca rupees 51,290.

Ceylon.

The only trade with Ceylon is an import of spirits, amounting to sicca rupees 6,690.

Siam.

The only trade with Siam consists of the following import of articles: oil, 11,035; paddy, 2,725; rice, 76,685; salt, 25,680; sticklac, 2,460; sugar, 11,975; tobacco, 1,500; Siam sundries, 8,500; exclusive of small articles amounting to about 380 rupees.

Coast of Tenasserim.

No trade.

Acheen, Imports from.

The amount of imports is sicca rupees 21,510, the principal articles of which are, beetel nut, 1,040; piece-goods, India, 2,925; rice, 16,910; exclusive of sundry small articles amounting nearly to sicca rupees 635.

N. B.—By the statement, the total imports is made rupees 20,510, but the addition of the item gives 21,500; difference, less 1,000 rupees.

Acheen, Exports to.

The amount of exports is sicca rupees 14,945, of which the principal articles are, opium, 10,270; piece-goods, India, 3,500; exclusive of small articles amounting nearly to rupees 1,175.

A comparison of the trade with Acheen exhibits an excess in the imports of sicca rupees 6,660, taking the total as per correct addition, not the statement.

Delhi, Imports from.

The amount of imports from Delhi is sicca rupees 16,116; the principal articles are, pepper, 16,044; bees'-wax, 72.

Delhi, Exports to. Specie in value, *Sa. Rs.* 21,050.

The amount of exports is sicca rupees 9,610, of which the principal articles are, gold dust, 2,100; piece-goods, India, 3,725; salt, 2,440; exclusive of small articles amounting to sicca rupees 1,345.

A comparison of the trade with Delhi exhibits an excess in the imports of sicca rupees 6,506.

Quedah.

The only trade with Quedah is an import of rice amounting to sicca rupees 6,950.

Other Native Ports, Imports from. Specie in value, *Sa. Rs.* 4,15,163.

The amount of imports is sicca rupees 2,98,591 nearly, of which the principal articles are, bees'-wax, 4,100; birds' nests, 23,275; daunner, 1,090; gold dust, 6,240; paddy, 1,940; piece-goods, India, 79,410; rattans, 32,575; rice, 2,240; sago, 3,410; tin, 73,375; tortoise-shell, 1,476; India sundries, 29,646; Straits' sundries, 3,510; exclusive of small articles amounting to nearly sicca rupees 1,300.

Other Native Ports, Exports to.

The exports amount to sicca rupees, 4,71,346, of which the principal articles are, beetel nut, 2,195; bees'-wax, 2,770; daunner, 1,110; dholl wheat and grain, 1,350; ebony, 1,340; gunnies, 2,715; iron, 3,785; ivory, 1,165; opium, 60,810; pepper, 36,050; piece-goods, India, 1,46,470; piece-goods, British, 21,430; rattans, 9,070; raw silk, 7,830; rice, 14,260; salt, 6,440; spices, 1,210; sticklac, 1,880; sugar, 4,735; tin, 78,125; tobacco, 24,675; tortoise-shell, 1,580; wine, 2,850; Europe sundries, 1,835; India sundries, 35,130; exclusive of sundry small articles amounting to sicca rupees 6,390.

A comparison of the trade with other native ports exhibits an excess in the exports of nearly sicca rupees 172,755.

The total imports in goods in Malacca being - - *Sa. Rs.* 10,81,782
And the exports - - - - - - - - 6,72,211

Excess of imports is - - - - - - - - 4,09,571

of which the following are the principal items: beer, 2,990; birds' nests, 6,373; brandy and spirits, 16,526; dholl wheat and grain, 5,215; iron, 5,503; oil, 14,113; opium, 18,159; paddy, 5,223; piece-goods, Europe, 31,149; piece-goods, India, 1,62,118; rice, 1,60,050;* sago, 2,989; salt, 18,920; sugar, 8,069; tea, 2,002; tobacco, 6,217; wines, 1,748; sundries, Europe, 6,196; sundries, China, 9,576; sundries, Java; 7,488; sundries, Straits, 3,510; sundries, Siam, 8,063. Most of these articles are for the consumption of the place, and the interior dependency, Nanning. The aggregate population exceeds 32,000; but there is also an excess of exports of certain articles, the principal being as follows: bees'-wax, bees'-wax, 1,031; beetel nut, 2,196; ebony, 2,671; gold dust, 20,059; pepper, 30,583; tin, 17,165; sundries, India, 18,892: of these the bees'-wax, ebony, gold dust, pepper and tin are probably the produce of Malacca.

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* The extension of the cultivation now in progress will soon probably render this import unnecessary.

The import of specie amounts to sicca rupees 4,19,717, the exports to 2,65,239, the excess of imports being 1,94,478; but of this the Sicca and Madras rupees, as well as copper cash pice were imported on account of Government to the extent of sicca rupees 1,70,000. It is here to be noted, that the statements of this settlement are so extremely erroneous and defective and so carelessly drawn up, that little reliance can be placed on them.

Having now gone through the statements of trade at each settlement, I now proceed to remark on the general statement of trade at the whole three. From the statement, it appears that the import of goods at the whole four places beyond their limits, amounted, in the year 1828-29, to - - - - - - *Sa. Rs.* 2,39,47,623

And the exports to - - - - -	2,00,99,109	
The excess of imports being - -	38,48,514	
The import of specie amounted to - - - -		*Sa. Rs.* 20,00,940
And the exports to - - - - - - - - -		20,27,452
The excess of export being - - - - - - - -		26,512

but of the import of specie not less than sicca rupees 5,94,620 being imported by Government, the real commercial excess of exports must be taken at 4,21,130.

Of the excess of import of goods, 38,48,513, two articles make up no less than - - - - - - - - - - - - -	32,78,829
Viz. British piece-goods - - - - - - - - - -	13,74,050
India - - - - - - - - - - - - - -	19,04,775
	32,78,825
The total imports of British piece-goods during the year amount to	20,92,894
The exports to - - - - - - - - - - - -	7,18,844
	13,74,050

The excess of import being very near equivalent to two years export at the rate of the year.

The total import of Indian piece-goods amounted to no less than -	41,95,947½ *
The exports to - - - - - - - - - - - - -	22,91,168
	19,04,779½

The imports of India piece-goods are, therefore, double those of British, and the exports threefold. It may not be improper to make a few retrospective remarks on the state of those rival manufactures. The following is the Table of comparative Import and Export of those articles for four years.

—	British Piece-Goods.		India Piece-Goods.	
	Import.	Export.	Import.	Export.
Year 1825-26 - - -	13,18,759	7,87,742	17,22,487	17,44,878
— 1826-27 - - -	13,38,769	9,64,583	20,22,266	18,22,383
— 1827-28 - - -	15,29,658	9,96,380	40,96,629	34,48,995
— 1828-29 - - -	20,33,544	6,90,643	38,41,971	20,99,310
	67,20,730 34,39,348	34,39,348	1,16,83,353 91,15,566	91,15,566
Excess - -	32,81,382	Excess -	25,67,787	

The above statement is made exclusive of Malacca, the state of the records there not admitting of comparison. From this it would appear that the imports of British piece-goods for the four years at Prince of Wales Island and Singapore, amount to 67,20,730, the exports to 34,39,348, leaving an excess of import of 32,81,382, which at the rate of annual export is nearly four years' supply, and it is known that a very heavy balance remained in 1824-25. The imports of India piece-goods amount to 91,15,566, leaving an excess of 25,67,787, not much more at the average rate than one year's supply; and the statement in respect

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* Of this, about 3,12,936 are of Eastern manufacture.

Appendix, No. 17.

(Enclosure No. 1.)

Minute of R. Fullerton, Esq.; 29 April 1830.

respect to the state of British piece-goods accords with the general opinion. I have myself heard expressed by the merchants, that goods more than equal to three years' demand have long been on hand: should the imports continue, and they seem rather to be on the increase than diminution, a heavy loss to the importers must ere long unavoidably ensue.

These Eastern countries originally drew their supplies of piece-goods entirely from the continent of India, principally the coast of Coromandel, and the place of import was Penang. The vast import of British piece-goods into the Straits, that followed the establishment of the new emporium of Singapore, interfered considerably with this trade, and we find the import and export for some years very materially reduced: the beauty of the colours and general appearance, added to their extreme cheapness, gave for a time a decided preference to British piece-goods; but the British manufacturers appear to have adhered to a principle diametrically opposite to that which used formerly to regulate the provision of goods in India, more particularly the Company's investment; standard quality, dimensions and strength of fabric were then the main considerations, whereas cheapness seems now to be the only object attended to. The inferiority in the fabric and the flimsy texture, which scarcely bears washing, has now been discovered, and appears to have entirely destroyed that preference for British piece-goods. If we look at the exports of piece-goods to the native ports and islands, we shall scarcely find that a single piece of British manufacture has gone there of late; the export invariably consists of India piece-goods. To Siam and to Manilla the British seem still to be sent, to the latter only in greater proportion; but a ship went this year to Siam direct from the coast, and sold their cargo to great advantage; and some of the Madras merchants have found their way to Manilla also. There are many circumstances peculiarly favourable to this trade: the proximity of the place of manufacture to the place of sale admits of better means of adapting supply to demand than can exist where more than a year must elapse before the state of the market can be known; the native merchants of the coast of Coromandel are moreover their own agents, they come regularly with their goods by the Indiamen, and either return in January with the proceeds (invariably in specie, dollars or rupees), or leave some of their relations to sell during the year. The commercial factories of the Honourable Company on the coast have been gradually discontinued, and with the cessation of the trade, the price both of labour and material must have very considerably fallen; there seems, therefore, every prospect (unless the manufacturers of Great Britain attend more to the fabric and durability of their goods being entirely excluded from use in these Eastern regions, by the more substantial manufacturers of the continent of India.

It is impossible to conclude this Report without referring to the great advantage which India derives from these settlements.* It appears that of the article of opium, from the sale of which so much revenue is derived at Bengal, there has been here imported for sale in these settlements a quantity not less in value that 28,24,864 rupees; of piece-goods to an aggregate amount not less than 38,83,011, of the latter not less than 27,41,334 from the coast of Coromandel. If the customs and duties, land and sea, on export of the articles remain as fixed in 1812, an aggregate at eight per cent., the duties amount to 2,19,306, and if to this be added the revenue resulting from the sale of opium, the duty on goods imported, and the benefit of so great an import of the precious metals into India, the gain to India is surely equivalent to the expense of troops for defence, which I have on another occasion remarked should not be set exclusively against these settlements, from which other Presidencies derive so great an advantage, so long at least as no duty is here charged for the use of the depôt and the protection afforded to the passing trade.

In writing this voluminous report, I have had two objects in view; the first, to convey such information on the subject as the very imperfect documents and information admitted; secondly, to serve in some degree as a guide to the resident councillors, to show the nature of the annual reports henceforward required from them, and such as should all along have been transmitted, either by them or the officer in charge of the department. The report is, however, the proper duty of the resident: unless men are required to write on particular subjects, they will not inquire, and if they do not inquire, they are not likely to be informed. The main point is the correct compilation of the statements of imports and exports, and this can only be ensured by the constant superintendence of a covenanted servant over the book of daily entries, which ought to be kept of every article imported and exported, whence from and to what place; the articles so put down should be set out regularly in their places, and with their amount, at least once in every month in due form, and from such monthly detail the annual statements to be transmitted to higher authority should be made out: there is reason to fear this has not hitherto been done. It would appear that the whole daily entries here remained unnoticed and unarranged until the period arrived when the annual statements were to be made, too late for the discovery and rectification of errors and discrepancies. The statements of imports and exports having thus been carefully made up, the resident should then frame his report therefrom; the trade between the settlement and every place respectively trading with it, except the two other settlements in the Straits, should be minutely examined article by article, the variation, increase or decrease in each article ascertained,

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* Stated in the Reports at 41,95,947 ½, but of these 3,12,936 are of Java and Malay piece-goods.

At Penang	*Rs.* 14,44,000
Singapore	10,59,141
Malacca	2,38,293
	Rs. 27,41,434

Appendix, No. 17.

(Enclosure No. 1.)
State of the Trade of Prince of Wales Island.

tained, and the cause of such increase and decrease inquired into and reported along with any observations that occur as to apparent inconsistencies, as well as on the best means (as far as public arrangements are concerned) of improving the trade: by apparent inconsistencies is meant the re-export of goods to the places of their known produce; the import of goods from places to which the same are in general course of trade exported, and *vice versâ*, of which instances appear in the statements, and which must arise from some peculiar or temporary cause. A figured statement comparative of the increase and decrease in each year will not be required, as such should form the subject of express explanation in the body of the report. It will be seen as before, that the general statement should contain only the trade with places beyond the limits of Penang, Singapore and Malacca; the reason is, that the internal trade is composed almost entirely of the articles imported from other places, and the insertion in the general statement would only be a repetition and exaggeration of the general trade. The statements showing the intermediate trade, though not generally of importance, are useful however in showing the ultimate destination of goods imported to any one, and general disposition of the balance, that is, the excess of import over export, and may therefore be continued. The import and export of specie should, as at present, be kept distinct; but a separate note should be made of imports or exports of specie on account of Government.

In framing the statements of the last year, but little discretionary consideration is shown. In fixing the forms, the names of all and only the articles which happened to be enumerated in the statement of the day, when the form was made, were inserted in the alphabetical list. It was meant as a guide, not as a limitation of articles which depend on the trade. In the Malacca statement, all the articles are unnecessarily enumerated in the alphabetical list, although the column of some are blank, none having been exported or imported. At Penang, the list is strictly adhered to, although other articles appear to have been imported: for example, opposite the head of iron are interpolated, in the inner column, a quantity of lead, copper and tutenague, and in like manner arrack and gin opposite brandy; these articles should all have been inserted in their alphabetical places. The draft of regulation for ensuring the correct registry of the imports and exports of the three settlements having been returned unsanctioned by the Honourable Court, in consequence of its containing a clause subjecting opium, the produce of countries other than the British territories in India, to the duty for protecting the Bengal monopoly, the insertion of which has not been deemed advisable, the preparation and transmission of a new draft has become necessary. Should the provisions of that regulation appear to the resident councillor to require any alteration, they should submit an amended draft with any observations they may have to offer, in order that the draft ultimately determined on may be forwarded as soon as possible. I conclude this report with the expression of my hopes, that after the discussions which have taken place during the year, the statements of imports and exports will be made up for the year ending 30th instant, in perfect form, and accompanied by a report of the resident Councillors respectively, in the manner here pointed out.

(signed) *R. Fullerton.*

(Enclosure No. 2.)
Minute of R. Ibbetson, Esq.; 29 April 1830.

(Enclosure No. 2.)—MINUTE of *R. Ibbetson*, Esq., dated 29th April 1830.

I HAVE perused with considerable interest as well as benefit the Honourable the President's report of this date, upon the trade of these settlements, not unmixed, however, I regret to observe, with considerable vexation, at the gratuitous reflections I am there subjected to. To remain altogether silent under such reproach would, I fear, argue a wilful acknowledgment that it was deserved, but feeling otherwise, and that it is unmerited, I may be excused in offering such observations as the attack appears to call for.

In some of the President's minutes and memorandums he will himself, I believe, admit having frequently denominated this island "the seat of government," and in consequence, that the establishments, &c. here have ever been maintained upon a scale at least double those of the sister settlements in the Straits. All records and accounts are here collected and finally prepared for transmission to the authorities at home. The secretary only when absent hence receives his travelling expenses. The office of general account and audit is fixed here; and only lately on a revision of establishments, in August last, were any of the forms in use at the larger governments in India ever dispensed with here. Heads of offices under such a system are always expected and required to make their own reports, and I believe the present is the first deviation that I have read of expressive of the contrary; I doubt indeed whether my interference with the heads of offices would not be considered entirely as an act of supererogation on my part, and remonstrated against accordingly. They have always received their orders in writing from the secretary direct; and in regard to their very statements, I observe that the individual in charge of the import and export office is expressly desired to furnish them, although I am, for the first time, told they should have emanated from myself. Since September 1824 to the present date, the Honourable the President, in the aggregate, has not been absent from this island above 9 or 10 months. The resident Councillors (particularly here) have little, if any, discretionary power; they cannot make or amend an order to any subordinate, and his interference even in any way might be construed into unnecessary intermeddling. My signature to these statements, it is also to be observed, was never within the line of my duty. But as the President has now expressed a hope that reports from the resident should accompany them in future, I can have no possible objection, however hurt I may feel at the manner of the request.

(signed) *R. Ibbetson.*

Appendix, No. 17.

(Enclosure No. 3.) Minute of R. Fullerton, Esq.; 29 April 1830.

(Enclosure No. 3.)—MINUTE of *R. Fullerton*, Esq., dated 29th April 1830.

THE first paragraph of my Minute of 29th April, will show that this Settlement is expressly excepted from the general remarks, because it has been considered the seat of government. No order that I am aware of was ever sent to Mr. Ibbetson to prepare these statements, they have always been prepared at the Custom-house, but with the duty as done at Penang no fault has been found. None of the remarks in the foregoing Minute were ever intended to apply to Mr. Ibbetson retrospectively, and they can only apply prospectively with reference to the now contemplated arrangement; and I must confess, I am surprised that any Minute or observation in this case was thought necessary.

(signed) *R. Fullerton.*

Appendix, No. 18.

Appendix, No. 18. Letter from Court of Directors to *Bengal* Government, on Nitrate of Soda; 30 May 1832.

EXTRACT of LETTER in the Commercial Department, from the Court of Directors to the Governor-general in Council, dated May 30th 1832.

Para. 31. A NEW source of supply for the market of Europe has been lately resorted to: some quantities of nitrate of soda have been imported into France from South America, and one or two cargoes into London, and also into Liverpool. This commodity is becoming an object of attention; but our present information respecting it is limited. We have reason to believe that it will not answer so well as saltpetre (nitrate of potash) for making gunpowder, but it is equally applicable to the uses of most of the manufacturers, and for the curers of provisions, and is said to afford a greater proportion of nitric acid than saltpetre; we send a sample of nitrate of soda in the packet, for the inspection of the Board of Trade.

Appendix, No. 19.

Appx. No. 19. (1.) Mr. C. R. Read's Memorial on Export of Military Stores to Singapore.

(1.)—MEMORIAL of Mr. *C. R. Read* to the Right Honourable *Charles Grant*, dated 13th July 1831.

Sheweth,

THAT on the 7th April last your memorialist petitioned the Honourable the Court of Directors of the East India Company, for permission to export to the settlement of Singapore 1,000 stand of muskets with bayonets, and 300 barrels of gunpowder, and further to permit the trade in these articles to be carried on at Singapore, under such regulations as will secure the Company's Indian interests from suffering therefrom.

On the 6th of May your memorialist received an answer to such petition from the secretary of the Honourable Company, refusing compliance with the tenor thereof.

Your memorialist takes leave to annex a copy of the said petition and answer thereto; and as he feels convinced, that at the great distance at which the settlement is situated from any of the Honourable Company's Indian possessions, no possible harm or detriment can accrue to their interest, from the trade in them being permitted at Singapore, more than is now the case, from the commerce carried on in them by the French and Americans;

Your memorialist prays that the Honourable the Board of Control will take the subject into their consideration, and that through their interference orders may be transmitted to the proper authorities in India, to permit the free and uninterrupted trade in these articles at Singapore and the adjacent islands, including the west coast of Sumatra, and at all places laying to the eastward of the Straits of Singapore, which limitation your memorialist conceives will effectually prevent any ill consequences to the interest of the Honourable East India Company, and will enable the merchants of Singapore to participate in a lucrative trade, which is at present monopolized by foreigners.

And your momorialist as in duty bound will ever pray, &c.

(signed) *C. R. Read,*
Of the Firm of A. L. Johnstone & Co.

(Enclosure No. 1.) Letter from Mr. C. R. Read to the Court of Directors; 7 April 1831.

(Enclosure No. 1.)—LETTER from Mr. *C. R. Read* to the Court of Directors of the East India Company, dated 7th April 1831.

Honourable Sirs,

BEING desirous of shipping a small quantity of arms and ammunition to Singapore, I take the liberty of requesting the permission of your Honourable Court to export to that settlement 1,000 stand of muskets with bayonets, and 300 barrels of gunpowder, in whole, half, or quarter barrels.

I am perfectly aware it is contrary to the regulations laid down by your Honourable Court that arms and ammunition should be, in any way, introduced into your Indian possessions, but I beg to submit that the permission to trade in them at Singapore would not at all add to your insecurity, but on the contrary would enable you to check the introduction at any time when you might deem it advisable to do so.

The situation of Singapore, so distant from your Indian possessions, renders it impossible to convey arms and ammunition from the former to the latter in native boats or prahus, and the exportation from Singapore in vessels bound to any part of India, might be prohibited, thereby confining the trade to countries laying east of the Straits of Malacca, and the islands in the vicinity of the settlement.

A considerable trade in both arms and ammunition is at present carried on by the French and Americans with both sides the Gulph of Siam, Cochin China and the Eastern Islands; the

Appx. No. 19 (1.)

(Enclosure No. 1.)

Letter from Mr. C. R. Read to the Court of Directors; 7 April 1831.

the British and Dutch only being excluded from participating therein, and there can be little doubt that if a trade in these articles were permitted at Singapore, all foreign competitors would soon be driven from these markets, and thus the supply might be checked whenever the Government of India might deem it advisable, should they find the trade in them in those countries detrimental to your interests.

The existing prohibition to trade in them at Singapore operates only in favour of foreign nations, without curtailing the supply to the natives of the countries alluded to, as both French and American vessels annually visit them with cargoes, of which these articles form a considerable portion.

Under these circumstances, I trust your Honourable Court will see fit, not only to grant the permission I now solicit, but also to direct that in future the trade in these articles at Singapore may be permitted, under such regulations as will insure its not having any more injurious effect on your Indian interests than the trade now carried on by foreigners.

I have, &c.
C. R. Read,
Of the Firm of A. S. Johnston & Co. of Singapore.

(Enclosure No. 2.)—LETTER from *Peter Auber*, Esq. to *C. R. Read*, Esq., dated East India House, 6th May 1831.

(Enclosure No. 2.)

Mr C. R. Read's Memorial on export of Military Stores to Singapore.

Sir,

THE Court of Directors of the East India Company have considered your letter requesting permission to export to Singapore 1,000 stand of muskets with bayonets, and 300 barrels of gunpowder, requesting also, that in future the trade in these articles at Singapore may be permitted, under such regulations as may guard the Company's interests; and I am commanded to inform you, that it would be contrary to the Court's practice to allow military stores to be exported by individuals to any of the Company's possessions in India, and that the Court must decline to depart from that practice as respects the particular Settlement to which you have referred.

I am, Sir, &c.
(signed) *P. Auber*, Secretary.

(2.)—LETTER from *Thomas Hyde Villiers*, Esq. to *Peter Auber*, Esq., dated India Board, 16th July 1831.

Appx. No. 19 (2.)

Letter from T. H. Villiers, Esq. to P. Auber, Esq.; 16 July 1831.

Sir,

THE Commissioners for the Affairs of India having had under their consideration a Memorial from Mr. Read, of the firm of Messrs. Johnston & Co., of Singapore, respecting the refusal of the Court of Directors to allow the exportation to that island of certain military stores, have directed me to request that you will represent to the Court that it appears to them doubtful, on a reference to the Act 4 Geo. 4, c. 80, s. 5, whether the East India Company's licence be requisite for the legal exportation of such articles to Singapore, and that it is therefore desirable that the opinion of the Company's counsel should be taken upon this subject. The Board desire to be favoured with a copy of the opinion which Mr. Serjeant Spankie may give.

I am, &c.,
(signed) *T. Hyde Villiers.*

(3.)—LETTER from *Peter Auber*, Esq. to *Thomas Hyde Villiers*, Esq., dated East India House, 22d July 1331.

Appx. No. 19 (3.)

Letter from P. Auber, Esq. to T. H. Villiers, Esq.; 22 July 1831.

Sir,

WITH reference to your letter of the 16th instant, I am commanded by the Court of Directors of the East India Company to transmit to you, for the information of the Commissioners for the Affairs of India, copy of a case submitted to the Company's standing counsel, respecting the exportation of military stores to Singapore, together with a copy of his opinion thereon.

I am, &c.,
(signed) *P. Auber*, Secretary.

(4.)—COPY of a CASE for the East India Company.

Appx. No. 19 (4.)

Case of the East India Company submitted to Mr. Serjeant Spankie; in July 1831.

BY this Act* which is intituled " An Act to consolidate and amend the several laws now in force with respect to trade, from and to places within the limits of the charter of the East India Company, and to make further provisions with respect to such trade, and to amend an Act of the present Session of Parliament for the registering of vessels, so far as it relates to vessels registered in India," it is enacted† " That so much of the Act (therein recited) of 53 Geo. 3, as authorizes His Majesty's subjects to carry on trade and traffic to and from the ports and places within the limits of the said Company's charter, with all the provisions, restrictions and limitations in the same Act contained for the regulation of such trade, and for the disposition, in the United Kingdom, of all articles manufactured of silk, hair or cotton, wool or any mixture thereof, imported under the authority of the said last-mentioned Act, from any port or place within the limits of the said Company's charter; and that the whole of the Acts (therein recited) passed in the 54th, 55th, 57th and 59th years of the reign of his then late Majesty, and the said Act passed in the 2d year of the reign of his then present Majesty be repealed, except as to such voyages and adventures as should have been actually commenced under the authority of the same Acts, or any of them; and except as to any suits or actions commenced or then depending relative to the provisions thereby repealed, or any of them:"

Sec. 5.

Provided " That it shall not be lawful for any person or persons to carry any military stores to any place upon the continent of Asia, between the river Indus and the town of Malacca or the peninsula of Malacca inclusive, or to the said Company's factory at Bencoolen in the island of Sumatra, or its dependencies, save only the said United Company, or such as shall obtain their special leave and licence in writing, or a special leave and licence in writing under their authority, for that purpose."

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* 4 Geo. 4, c. 80:

† Sec. 1.

Appx. No. 19 (4.)

Case of the East India Company submitted to Mr. Serjeant Spankie; in July 1831.

By this Act*, which is intituled "An Act for transferring to the East India Company certain possessions newly acquired in the East Indies, and for authorizing the removal of convicts from Sumatra," after reciting the Act of the 53d Geo. 3, c. 135, and reciting that the island of Singapore in the East Indies had, since the passing of the said Act, been occupied by the said United Company; and reciting, that by a treaty concluded between his Majesty and the King of the Netherlands, on the 17th day of March 1824, the King of the Netherlands had agreed that all his establishments on the continent of India, and also the town and fort of Malacca and its dependencies, should be ceded to His Majesty; and it was by the said treaty further stipulated, that the factory of Bencoolen and all the English possessions in Sumatra should be ceded to his Majesty the King of the Netherlands: it is enacted "That the said island of Singapore, and also all the colonies, possessions and establishments ceded to His Majesty by the said treaty, shall be transferred to the United Company of Merchants of England trading to the East Indies, and holden by the said Company in such and the same manner to all intents, effects, constructions and purposes whatsoever, and subject to the same authorities, restrictions and provisions as the factory of Bencoolen, and the possessions in the island of Sumatra, were vested in and holden by the said Company immediately before the conclusion of the said treaty."

On the 7th April last the following application was made to the Court of Directors of the East India Company.

[*Vide* preceding letter from Mr. C. R. Read to the Court of Directors, dated 7th April 1831.]

In reply to the above application, the Court of Directors on the 6th May 1831 informed Mr. Read, that "it would be contrary to the Court's practice to allow military stores to be exported by individuals, to any of the Company's possessions in India; and that the Court must decline to depart from that practice, as respects the particular Settlement to which he has referred."

It appears that Mr. Read subsequently laid a memorial before the Board of Commissioners for the Affairs of India, on the subject of his application; the Court of Directors having received the following communication from the Board.

[*Vide* preceding letter from Mr. Villiers to Mr. Auber, dated 16th July 1831.]

Your opinion is therefore requested, "Whether any person may lawfully export from Great Britain to the island of Singapore any military stores, without the special leave or licence in writing of the East India Company?"

Opinion.

The 4th Geo. 4, c. 80, s. 5, by itself does not impose any prohibition as to the exportation of military stores from Great Britain to Singapore, nor require any licence from the East India Company.

It appears to me, however, that the 5th Geo. 4, c. 108, s. 1, intended that the system of regulation applicable to the factory of Bencoolen, &c. should be extended to Singapore, and the possessions, &c. ceded by the King of the Netherlands, as fully as if the whole detail had been enumerated. The words are sufficiently comprehensive to embrace every kind of authority, restriction and provision under which the factory of Bencoolen was held by the Company. The title, the authorities, the restrictions, the provisions, as they existed in the old establishment, accompany the exchange, and, as usually happens in exchange, are declared to attach upon the exchanged and substituted possessions. It is enacted "That the said island of Singapore, and also all the colonies, possessions and establishments ceded to His Majesty by the said treaty, shall be transferred to the United Company of Merchants of England trading to the East Indies, and holden by the said Company in such and the same manner, to all intents, effects, constructions and purposes whatsoever, and subject to the same authorities, restrictions and provisions as the factory of Bencoolen, and the possessions in the island of Sumatra, were vested in and holden by the said Company immediately before the conclusion of the said treaty."

It is clear that military stores could not have been exported from Great Britain to the factory at Bencoolen in the island of Sumatra, or its dependencies, without a licence from the Company, as provided by 4 Geo. 4, c. 80, s. 5; and I am therefore of opinion, that under the operation of the 5 Geo. 4, c. 108, s. 1, applying the regulations of 4 Geo. 4, c. 80, s. 5, by substitution to Singapore, no person can lawfully export from Great Britain to the island of Singapore any military stores, without the leave or licence, in writing, of the East India Company.

Temple, 19 July 1831. (signed) *R. Spankie.*

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* 5 Geo. 4, c. 108. Sec. 1.

Appx. No. 19 (5.)

Letter from T. H. Villiers, Esq. to P. A. Auber, Esq.; 30 July 1831.

(5.)—LETTER from *T. Hyde Villiers*, Esq. to *P. Auber*, Esq., dated India Board, July 30th, 1831.

Sir,

I HAVE to acknowledge the receipt of your letter of the 22d instant, transmitting the opinion of Mr. Serjeant Spankie with respect to the exportation of military stores to Singapore.

Without calling in question that opinion, I am directed to observe, that it by no means follows necessarily, that the objections of a political nature which are taken to the export of arms to the continent of India, should also extend to their exportation to Singapore. The Commissioners for the Affairs of India have therefore desired me to request, that you will move the Court of Directors to take into their consideration, whether, in a commercial point of view, it would not be well to comply with the request of Mr Read, to be allowed to participate in a trade which it appears is already carried on by foreigners.

I am, &c.

(signed) *T. Hyde Villiers.*

Appx. No. 19 (6.)

Export of Military Stores to Singapore.

(6.)—LETTER from *William Carter*, Esq. to *T. Hyde Villiers*, Esq., dated East India House, 1st September 1831.

Sir,

THE Court of Directors of the East India Company have considered your letter dated 30th July last, acknowledging the receipt of Mr. Auber's letter of the 22d of that month, and copy of the opinion of Mr. Serjeant Spankie, with respect to the exportation of military stores to Singapore, and submitting to the Court whether, in a commercial point of view, it would not be well to comply with the request of Mr. Read, to participate in a trade which it appears is already carried on by foreigners.

In deciding upon the request of Mr. Read, and upon other applications to the same effect, the Court were influenced by considerations of a political nature; but having reviewed all the circumstances of the case, and being of opinion that it is impracticable to prevent the introduction of military stores into Singapore whilst the trade in those articles is carried on by foreigners, and that in a commercial point of view there are no objections to allowing British subjects to participate in that trade, the Court have been induced to comply with the application of Mr. Read, who has been informed accordingly.

I have, &c.
(signed) *William Carter*,
Assistant Secretary.

Appendix, No. 20.

Appendix, No. 20.

Letter from Dr. Wallick to H. St Geo Tucker, Esq. on Productions &c. of India; 12 October 1828.

EXTRACT of a LETTER from Dr. *Wallick* to *H. St. George Tucker*, Esq., dated 8 Turnham-green Terrace, 12th October 1828.

WITH regard to the article of tobacco, I have not the slightest doubt that the very best sorts might be grown in India, provided properly-qualified lands were appropriated to their cultivation; and, above all, if the proper mode of reaping and preparing the leaves were to be adopted. The kind grown at Belda is inferior, probably, to none in the world, and I know that the late Mr. Glos, of Bhaqualpore, used to rear the Havannah kind with very great success some 8 or 10 years ago. I have brought musters with me for the India House of the Martaban species, which is the one exclusively used in the Burmah territories, and may, perhaps, be approved of in London. It is susceptible, however, of much amelioration.

That there is a sort of cotton, the produce of the West Indies, rather of Barbadoes, which has been cultivated with complete success in the Company's territories, I can assert with confidence, because I am in possession of an extract of a general commercial letter from the Court, transmitted to me officially from the Board of Trade at Calcutta, in which it is pronounced equal, if not superior, to any kind procurable in the London market. I cultivated it in the garden at Tittygheer (near Borrackpore) during several years, in which that establishment continued attached to the botanic garden at Calcutta. This fact, if unknown to you, will, I have no doubt, prove gratifying; more especially when I venture to assure you, that in my humble opinion it is the inferiority of the machinery employed by the natives for cleaning the wool from the seed, which has hitherto most effectually stood in the way of the Indian sorts competing successfully with those that are imported from the Western hemisphere.

Believe me, dear Sir, the man does not live who desires to speak with greater caution on matters connected with the agricultural capabilities of any country than I do. It will not answer to theorize on such occasions; and people who, sitting snugly within the *otium* of their learned study, pretend to dictate as to what must and ought to grow and prosper in distant countries, because, as they commonly reason, soil, climate, latitude, &c. *appear* to be in some as in others, are, in 99 cases out of 100, wofully mistaken in the end. Nature is bountiful and profuse in her gifts, but she will not, do what we may, be dragooned into the rank and file of our European polished sciences. If, therefore, it should appear to you that I am, perhaps, too sanguine in respect to what I have mentioned on the subject of cotton and tobacco, as articles of high improvement in the Company's territories, I beg you will take it for granted that experience, *and not theory*, is the ground on which I have proceeded.

May I be permitted to ask, if you are aware of the new and very important article of cultivation that has within these six years been brought into the field in Bengal—coffee? I can speak with much confidence on this point; for, under the specific leave of the Supreme Government, I led the way as a coffee planter in 1822, and, in compliance with my application, a most liberal and hitherto I believe unique privilege was granted in 1824, to all those engaged in that particular branch of industry—permission to hold extensive tracts of land in their own names on long leases. This subject is of very deep interest, and ought, for the honour and credit of the Company, to be made widely known, because I find that people are utterly unacquainted with the fact. Will any one, after it shall have been made known, presume to deny that every facility and advantage is readily and munificently granted, on a fair and proper representation being made to the lawful authorities, to all persons who may wish to invest their capital in India on subjects of agricultural speculation?

While at Glasgow, I ascertained that a set of spinning and weaving machinery, worked by steam, had been sent out to Bengal, under charge of properly instructed people. This

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Letter from Dr. Wallick to H. St. Geo. Tucker, Esq. on Products &c. of India; 12 October 1828.

I had heard reported before, but I would not credit the thing. What extraordinary revolutions may we not expect to be effected in cotton fabrics from that source alone! But again this proneness to doubt comes over me: are we quite positive that European machines, European minute attention to saving of time and manual labour, may not powerfully counteract the well-known durability of our Indian routine made stuffs? The Nipal paper, so valuable for its durability, being absolute proof against insects, nay, against *the white ant* even, which devours every thing that is or has been organic, (provided it be not fossil) loses all its virtue as soon as it is produced by means of European paper mills, and blanched by European art. I much fear that Indian muslins and yarns will lose their proverbial durability in proportion as they are *too much* meddled with by European hands.

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Appendix, No. 21.

Cultivation of the Tea Plant in Hindostan.

OBSERVATIONS on the CULTIVATION of the TEA PLANT for Commercial Purposes, in the mountainous part of Hindostan. Drawn up at the desire of the Right Honourable *Charles Grant*, President of the Board of Control for Indian Affairs, by Dr. *Wallick.*

IT has been usual to look upon the tea plant in the light of one of those vegetable productions of which the natural growth is limited within narrow geographical boundaries, and to imagine that, like the nutmeg, the clove, the cinnamon, camphor, and other trees of extensive commercial importance, its native country occupies but a small and confined spot on the surface of the globe. Without entering in this place into any unprofitable discussion as to its probable origin in one particular spot in China or Japan, it may be fairly assumed that the tea plant has, from time immemorial, continued the very reverse of being circumscribed or local in the geographical extent of its distribution, inasmuch as it grows wild, or at least in a perfectly naturalized state, and maintaining all the properties of the genuine plant, on a vast space, comprising not less than 30 degrees of latitude, and 35 degrees of longitude. But although the shrub is thus widely dispersed, although it is found within the tropics as far south as the 17th degree of north latitude, in Cochin China, and beyond the equatorial regions so far north as 45 degrees, in Japan, it will be proper on this occasion to consider the plant only with reference to its existence in China, since it is the commodity as obtained exclusively from thence which forms the basis of the present inquiry. By far the most important cultivation of the plant is carried on in the provinces of the Chinese empire situated between the 27th and 30th parallels of north latitude, where the black teas are almost entirely produced; but it is also reared in vast quantities to the south, nearly as far as the sea-shore of Canton, and to the north as far as 40 degrees, in the mountainous regions beyond Pekin.

There is a remarkable circumstance, connected with this part of my subject, which is deserving of attention. Unlike a great many other objects of great agricultural interest or general utility, the botanical genus to which the shrub yielding the tea leaf belongs, consists of no more than one single species; and the small natural group to which it appertains comprises only one other genus, namely the Camellia. This genus, together with its near ally, the tea shrub, belong exclusively to the eastern hemisphere: it consists of several species, which have been found wild in Japan, China, Cochin China, in Nipal, and on the mountains bordering on the north-east frontiers of Bengal. Neither of these two genera have ever been met with in any part of the western hemisphere.

With respect to the natural character of the tea plant, it is altogether foreign to my plan to enter into any great detail. It is a hardy, evergreen shrub, attaining a man-height, easily raised from seeds, and multiplied by cuttings or layers. It endures the vicissitudes of widely different foreign climates so well, that it has been ascertained by experience it will grow luxuriantly within the Tropics; and even in this country it will bear the winter in sheltered situations in Devonshire and Cornwall, although it rarely blossoms except in the stove or conservatory. It requires but little care during its tender age, except what is called for by the perishable nature of its seeds, on account of their oiliness, and by the ordinary precautions of manuring and protection of the young plant. Few plants are more indiscriminate in their localities of soil and climate, for it is cultivated on comparatively low and depressed situations, as well as on the brows of rugged hills. The plant, generally speaking, is contented with a gravelly or sandy soil, mixed with a scanty proportion of vegetable mould; but it delights most in shady declivities of hills, in moist vallies and the banks of rivers; situations which are peculiarly favourable to the luxuriant growth of the superior sorts of teas, being temperate and mild in their alternations of heat and cold and other atmospherical changes, exposed to the sun of a genial summer during one half of the year, and sheltered from intense degrees of frost and snow during winter. It may therefore be safely assumed that the shrub is cultivated to the greatest advantage in a temperate climate, where the thermometer ranges between 30° and 80°, where the heat in the summer season is never scorching or dry for any length of time, and where the winter is not marked by any very severe frost or snow.

The introduction of so valuable a plant into countries foreign to its own, must always have been an object of anxious solicitude; and we find accordingly that various attempts have been made to accomplish it. The ultimate results, however, have always been extremely unsatisfactory, owing to circumstances which could have produced no other consequences, and which, as will be presently seen, have entirely vitiated every practical inference to be deduced from the experiments themselves. The shrub has indeed become naturalized in several

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several remote and dissimilar countries; but the quality of its produce has invariably proved greatly deteriorated, or altogether changed from that of the parent plant. Before I proceed to give some particulars of the experiments that have been made, it may be proper to premise a few observations on the conditions which ought at all times to regulate our attempts at naturalizing, for any useful purposes, the vegetable productions of one country in another.

An exact conformity of soil and atmospheric phenomena constitute the obvious data by which we are to be guided on such occasions. But since it does not often happen that accurate or sufficient information can be obtained upon those points in remote parts of the world, we must have recourse to the general laws that have been found to prevail in the distribution of heat and the other conditions of the atmosphere, with regard to latitude and other well-known circumstances; and a judgment has to be formed from a calculation of probabilities, instead of from a comparison of exact data. In all cases where a favourable combination of both the direct and the collateral arguments forms the basis of an agricultural undertaking of this nature, the result of it cannot fail to be successful.

The first point which must be ascertained is, how far the countries are likely to correspond in the degree of their temperature. The probability of a conformity in this respect may, as a general rule, be judged of by the agreement or disagreement of their latitudes, provided the countries in question are both situated in the same hemisphere; for although latitude does not go along with temperature, if we compare the eastern with the western hemisphere, the latter being generally colder than the former on the same parallels, both south and north of the equator, the mean temperature of 40° north latitude in the old world being 63°, while in the new world it is only 54°, and that of the Mauritius in 20° 9′ south latitude, being 80° 4′, while that of Rio Janeiro in 20° 59′ south latitude is only 74° 3′, yet in the same hemisphere the isothermal lines (or imaginary lines connecting places in which the mean temperature of the year is the same) do nearly accord with the parallels of latitude, with a few exceptions. This, however, is very much regulated by the geological formation of a given country: mountainous districts being much colder than low, flat regions, situated to the northward of them. It has been calculated that in the tropical countries the decrement of caloric, as we ascend in the atmosphere, is equal to 1° north latitude for every 396 feet of vertical elevation, so that the temperature of land 4,512 feet above the level of the sea, in 10° north latitude, would approximate that of open, flat countries on a level with the sea in 22° north latitude: but beyond the tropics, in Europe at least, it is supposed that the reduction of temperature is nearly equal to 1° north latitude for every 540 feet of perpendicular height.

But as vegetation is less influenced by the mean temperature of the year than by the heat of summer and winter taken separately, it often happens that corresponding mean temperature will not prove a sufficiently accurate guide to forming an opinion upon acclimating; for a plant produced in a country with an exceedingly high temperature in the summer may be able to bear very severe cold in winter, and yet when transferred to a country where the mean temperature of the year is higher, but in which the winters are milder and the summers cool, may be found incapable of being cultivated. Hence our second inquiry should be directed to the mean temperature of summer and winter, considered respectively of the countries whose productions it is wished to assimilate.

A third condition necessary to render success probable is an identity of the atmosphere in regard to humidity, pressure, prevailing winds, &c. Unfortunately the state of our meteorological knowledge is, in general, not such as to furnish us with exact information on all these points, and therefore the only other method of judging that is open to us consists in a comparison of the floras of the two given countries. If it should appear that there is an identity, or a considerable similarity in their vegetable productions, it is probable that any plant taken from one will thrive in the other; and in proportion as the vegetation of the two countries differs, does the probability diminish of any useful object being attained by endeavouring to exchange their species.

A very slight acquaintance with the character of the countries where the attempts were made to introduce the cultivation of the tea plant, is sufficient to account for the total failure of them. At Penang, the late Mr. Brown, misled by the unconnected fact that the shrub stood well the climate of the island, conceived the project of cultivating it on an extensive scale as a commercial speculation. He accordingly established a large tea plantation at Glugor, and even took pains to procure several Chinese from Canton, on purpose to superintend the undertaking. Upon the whole the plants grew remarkably well; but when the period arrived for commencing to reap the harvest of all the labour, time and expense that had been incurred, the quality of the produce was found of a very inferior description, and the infusion of the leaf had moreover acquired the very appalling property of a nauseating, and even slightly emetic drug; as if the identical variety possessing this effect, which the Jesuit missionaries pretend does exist in certain parts of the Chinese empire, had unfortunately found its way into Penang, and become the parent stock of Mr. Brown's plantation. However, if we recollect that Prince of Wales Island is situated between 5° and 6° north of the equator, that its highest hill does not exceed 2,500 feet in elevation, that in short every feature of the climate is tropical, we cannot be surprised at the result of the attempt; and it is hardly necessary to add, that all further idea of cultivating the plant for the sake of its leaf has been long abandoned in that quarter.

In Java similar trials, made under very similar circumstances, have proved equally fruitless, and have, in consequence, been given up. I am informed that no better success has attended some experiments which were made many years since by the Dutch Government in the southern parts of Ceylon.

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Observations by Dr. Wallick on Cultivation of the Tea Plant in Hindostan.

About 20 years ago the cultivation of the tea plant was commenced on a large scale at Rio Janeiro, and as far as concerns the naturalization of the shrub, a certain degree of success attended the measure; but the produce proved to be so bad in its flavour, that the plantation has of late been nearly relinquished. I have had an opportunity of examining a sample of tea produced in the Brazils; in appearance it resembled the finer sort of green tea, but the taste of the infusion was exceedingly bad, and unlike that of the common article. It is needless to dwell on the cause of the failure in this instance.

From what has been advanced in speaking of the general rules that are to be observed in all our endeavours to naturalize the plants of foreign and distant climates, it is obvious that we cannot expect to succeed, unless we pay strict attention to those laws of nature in the distribution of the plants on the surface of the earth, which have been traced by the labours of some of the first naturalists and agriculturists; and on the other hand, it must be allowed, that vague and unsatisfactory experiments, such as those were which have been enumerated above, ought not to have any weight in the solution of the problem, whether the tea plant admits of being advantageously cultivated in foreign countries for commercial or agricultural purposes. The time has arrived when this question has assumed a more than ordinary degree of interest; and there exist territories within the British dominions in the East Indies, agreeing so perfectly with those of the tea provinces, that no doubt can be entertained of their being capable of producing tea equal to the best kinds ever obtained from China; unless, indeed, it should be contended, that the plant differs from all others on a point in which the whole vegetable kingdom has been found to agree, and that it forms an exception to one of the most beautiful laws of nature.

The provinces of Kamaon, Gurnal and Sirmore, contain situations corresponding entirely with what we know of those of China and Japan, in which the cultivation of the tea shrub is carried on to the greatest extent and perfection, not only in the characters of soil and climate, but likewise in all the collateral conditions of naturalization pointed out in a preceding part of this Report. They constitute the western and northern corner of Hindostan, and are subordinate to the Presidency of Bengal, being situated within 28° and 31° north latitude, and 76° and 81° west longitude, and extending from the plains of the adjoining provinces to beyond the snowy mountains. In regard to climate and elevation, they are extremely diversified, possessing all degrees of temperature, from the scorching heat of a tropical sun or the temperate atmosphere of the tea provinces, to the severe winter of Chinese Tartary, and the eternal snow of the Himalaya, with all the intermediate gradations; and rising from the level almost of the sea to the height of the loftiest peaks in the world. They are watered by the Sutlej, and the Ganges, and by the countless tributary streams of both these rivers, and finally they possess every variety of soil. To all these advantages must be added the very striking and almost exclusive similarity of their general flora with that of China and Japan, amounting to absolute indentity of species in some instances, and close similarity in many others. I have already had occasion to observe that a species of camellia grows wild in Nipal, and in publishing an account of it in 1818, I noticed that a tea shrub was thriving vigorously in a garden at Katmandu, 10 feet in height, and producing plentiful flowers and fruits during the last four months of the year. During my visit to that capital some years afterwards, I saw the shrub, and I ascertained that the seeds of it had been brought from Pekin by the return of one of the triennial embassies, which are sent to China by the Goorka government.

If we take all these concurring circumstances into due consideration, we may surely entertain sanguine hopes, that under a well-directed management the tea plant may at no distant period be made an object of extensive cultivation in the Honourable East India Company's dominions, and that we shall not long continue dependent on the will and caprice of a despotic nation for the supply of one of the greatest comforts and luxuries of civilized life.

London, 3 February 1832.

Appendix, No. 22.

Minute of Sir J. Malcolm on Products of India; 30 Nov. 1830.

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EXTRACT from Sir *John Malcolm*'s General Minute of 30th November 1830, on his administration of the *Bombay* Government.

Cotton Improvements.

Vide Minute, 16 July 1829.

191. THE despatch of the Honourable the Court of Directors of the 18th February 1829 having called the attention of this Government to the importance of improving the quality of cotton grown in India, and having suggested, with this object in view, that an experimental plantation should be established at the expense of Government, I recorded my opinion as to the mode in which the instruction of the Honourable Court on this head should be carried into execution.

192. In the despatch of the Court it is observed, that their attention has been directed in a special manner to this subject, and to look to India for the means of rendering Great Britain independent of foreign countries for a considerable portion of raw material, upon which her most valuable manufactories depend. But it is not as relates to England alone that this country is one of paramount interest. Cotton is the staple produce of some of our most valuable districts, to the improvement of which we must look in a great degree for any addition to the agricultural resources of our possessions, and consequently to any increase of the public revenue.

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193. In execution of the measure proposed by me, a farm of 200 acres in extent was established in the vicinity of Broach, and was placed under the management of Mr. Finney, a gentleman who had been brought to my notice, as being, from residence and occupation in an indigo plantation in Bengal, well qualified to superintend a farm. An allowance of 500 rupees per mensem, and 40 rupees for house-rent, was granted to Mr. Finney, and he was placed in correspondence with and under the general control of the collector of the districts in which the farms are situated. He was furnished also with instructions founded on the information and observation contained in the Court's despatch, and also several important suggestions from Mr. Romer.

194. In further attention to the objects of the Court's despatch, several farms in the Southern Mahratta country and the Deccan were entrusted to Dr. Lush, the superintendant of the Botanical Garden at Daporee, who was likewise authorised to carry into execution a plan suggested by himself for introducing the cultivation of the Bourbon cotton into the garden of Daporee.

195. Under the impression that the scientific knowledge of Dr. Lush might be rendered further instrumental in promoting the success of the proposed experiment, he was directed to establish a correspondence with the collectors and with Mr. Finney, on all points connected with the process of culture, supplying each other with seeds, &c. &c.

196. With reference to the last paragraph of the Honourable Court's despatch, and with reference also to what had recently been done in Bengal, and to the benefits to be expected from the application of skill and capital to the improvement of the soil, letters were sent to all the principal houses of agency, announcing to the members of them, that both for the establishment of cotton plantations, and for the purpose of raising indigo, or any other particular kind of produce, Europeans would be allowed to hold land on leasehold tenure. Almost exclusively occupied as the small European community of this presidency is with mercantile transactions, it is probable that few of its present members will be desirous of embarking in agricultural speculations; but still I considered it advisable that they should know that Government is not averse to their undertaking them.

Sugar Mill at Bassem.

197. A sugar-mill has been erected at Bassem, to which Government has given every support, and I cannot doubt but the example of Mr. Surgard, to whom it belongs, will stimulate many to follow his example.

Cultivation of Silk. *Vide* Minutes August, No. 30, October, No. 19, October, No. 28.

198. The success with which the culture of silk has been introduced in the Deccan will be seen in my minutes. Several Italians, particularly Mr. Multo, have shown a zealous skill which has met with the most liberal encouragement; and natives of capital have come forward to support speculations which they perceive must be attended with success *.

199. Mr. Graham, the civil surgeon at Ahmednuggur, has had a lease for 15 years of several hundred acres of ground granted him, which, from being capable of easy irrigation, is most favourable to the plantation of mulberries, with which he has filled it. From his science, the money he embarks, and the ready sale there is for the produce in the flourishing town of Ahmednuggur, there can be little doubt of his success, and wealthy natives will by that be stimulated to imitate his example. Mr. Owen, the surgeon at Seroor, has commenced to manufacture upon a more limited scale; but the growth of his mulberries, and the firmness of the soil and climate of that place, are most favourable to the object; but this appears the case with many parts of the Deccan and the Southern Mahratta country. At the gaol of Poonah, as well as that of Dharwar, excellent silk is produced, and in the latter collectorate several natives have established manufactories upon a small scale; but the demand there is for this produce shows that the speculation is profitable, and is only prevented from being extended by the poverty of the inhabitants, and the want of enterprise, or perhaps of credit. As, however, the fact seems perfectly established that the silk produced in this country and in the Deccan will soon, with proper encouragement, drive both the China and the Persian out of the market, and as the consumption of this article will be great when the interior of the southern parts of the peninsula can be supplied with silks produced in our provinces, it is worthy of the most serious attention of Government. The opinion of the principal collector at Dharwar should be required as to the degree of encouragement he deems necessary to promote this object. If my information is correct (and it is derived from a source on which I have every reliance †), the attainment of this object will be secured by a lease for nine or 10 years, on liberal terms, of grounds favourable for mulberries, and a moderate advance of money in the first instance to men of respectability, who have proved their knowledge of the culture and manufacture of silks. I must add, that it is only by the introduction of produce like silk, by our improvement of the staple of cotton, and the success of our recent efforts to make and refine sugar, that can restore heart to many of our districts, and maintain our territorial resources.

200. The machinery in England has greatly lessened manufactures in cotton cloths, commerce is languid, and a state of internal peace prevents employment of men, as well as extra demand. From this combination of causes the population has become almost wholly agricultural, and the supply of grain (which is the principal produce) so far exceeds the consumption, that there has been a glut in the market for the last two or three years in this quarter of India. To that cause is chiefly ascribed the alarming failure of our territorial revenue

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* Surabjee, a respectable Parsee inhabitant of Poona, having built some public works, and advanced upwards of 1,500 rupees in joining Mr. Muth's silk manufactory, has been raised to the third class, an honour which, as elevating him in the community, he highly prizes.

† I derived my information from Mr. Stevenson, late Sub-collector at Dharwar.

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revenue last year, which exceeded thirty lacs of rupees. The accounts of the collectors have not been received for this year, but I am led to hope the deficit will not be above half as much as it was in 1829. Still it is only by encouraging richer produce, such as that to which I have alluded, and other articles besides grain, reviving commerce, and inducing men of wealth and enterprise to remain or settle in the interior, that we can give heart to the country, and enable it to pay its revenue. There is no want either of talent or spirit among the native population subject to our rule and control to accomplish this object; but it requires to be drawn forth; and to effect this it is necessary to exert all the activity, energy and enlarged policy of a Government which understands how to combine its own prosperity with that of the community subject to its authority.

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Resolutions of London Merchants, 1830.

Appendix, No. 23.

RESOLUTIONS OF LONDON MERCHANTS, 1830.

AT a Meeting of the Merchants and Agents in London, connected with the Trade of the *East Indies*, held at the Office of the East India Trade Committee, Broad-street, on Tuesday, March 2, 1830,

RICHARD CAMPBELL BAZETT, Esq. in the Chair.

THE Report of the Committee, appointed at a previous Meeting, consisting of the following Gentlemen:—Edward Fletcher, Esq., David Clark, Esq., William Crawford, Esq., G. G. de H. Larpent, Esq., and James Mackillop, Esq., having been read and discussed,

It was Resolved unanimously,

1st.—That the time has arrived when it has become advisable that the opinions and views entertained by the East India Merchants and Agents, resident in London, in relation to the inquiries now pending in both Houses of Parliament, as connected with a renewal of the Charter to the East India Company, should be publicly declared.

2d.—That it is the opinion of this Meeting, from the experience obtained since the opening of the Trade to the East Indies, by the 53 Geo. 3, and subsequent Acts, that the manufacturing, shipping and commercial interests of the United Kingdom have derived very important advantages therefrom.

3d.—That this Meeting confidently relies that, in any renewal of the Charter to the East India Company, due provision will be made to allow such free intercourse of British subjects with India, and to give to them such right of settling therein, as shall (consistently with the security of the British Government, and the welfare of the Native population) be best calculated to promote the full development of the internal resources of that country, and, by the application of British skill and capital, improve its various products, especially those of sugar, cotton, silk and tobacco: these being the principal means by which, in the opinion of this Meeting, a further extension of the valuable trade with India, now obstructed by the difficulty of obtaining returns, may be facilitated.

4th.—That, adverting to the fact of the Government of India having recently imposed a heavy and most vexatious burden on the commerce of that country, through the operation of the "Stamp Regulation," it is, in the opinion of this Meeting, due to the commercial interests of India that the trade should be at once relieved from that regulation, and protected against the imposition of any tax whatever by the local government, without a fair opportunity being afforded to all parties affected thereby of canvassing its merits and provisions, and of submitting to the Government such objections as they may entertain to the measure, previously to its acquiring the force of law.

5th.—That it is the opinion of this Meeting, and is supported by the personal experience of many of the members now present, that commercial dealings, on the part of the Government of India, whether as merchants or manufacturers, are destructive of fair competition, and are, in consequence, calculated rather to depress than excite commercial enterprise through the countries subject to their dominion. It is, therefore, most important to the mercantile prosperity of India that the government of that country should be entirely restricted from all commercial dealings, save and except, in reference to the export trade from India to Europe, it be absolutely necessary to buy produce in open market, for the purpose of remittance in aid of the territorial demands on the London treasury, when no other means of supply can be obtained.

6th.—Whilst this Meeting expresses this opinion as to the bounds which should be set to the commercial interference of the Government of India, it desires to be distinctly understood not to uphold the usefulness or necessity of even such limited transactions, believing, as it does, that the condition of India will, under a free and open competition of commerce, afford further proof to the experience furnished by all other countries in the world, that the work of remittance can be best performed by means of the industry, intelligence and economy of merchants individually interested in the result of their undertakings.

7th.—That this Meeting refrains, at this time, from making any declaration on the important question of the monopoly in the supply of tea to this country now vested in the East India Company, because, in the opinion of this Meeting, that subject is interwoven with various other considerations, beside those purely commercial, which render a full investigation indispensably necessary, for establishing a fair and just decision as to the

course

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Resolutions of London Merchants, 1830.

course which it may be wise to pursue in furtherance of the common interests of our country.

8th.—But, pending the consideration which is now giving to this most important subject, this Meeting cannot withhold the expression of its opinion that the interests of British merchants, shipowners and manufacturers ought not to be any longer disregarded in relation to the commerce of China; nor the expression of its hope, that merchants of this country shall be no longer excluded from the exercise of their skill and the employment of their capital in a lucrative branch of the commerce of the world, open to all other nations of Europe and America, whilst the exclusion of the private merchants of the United Kingdom has, without producing any corresponding benefit to the East India Company, had the direct effect of checking the general commerce of the country, and narrowing the consumption of its manufactures.

It was further Resolved,

That the foregoing Resolutions be embodied in petitions to the two Houses of Parliament respectively; and that the same be prepared for presentation with as little delay as possible.

R. C. Bazett, Chairman.

Appendix, No. 24.

Appendix, No 24.

Considerations relative to the applicability of Canals and Rail-roads to India.

CONSIDERATIONS relative to the applicability of Canals and Rail-roads to *India*.

1. THE first point to be ascertained is the expense of constructing such works.
2. The returns which they would make.
3. The difficulties that might be expected, considering the present state of the arts in that country; and,
4. It may be considered what particular lines there are in which such works would be most likely to be beneficial. These remarks will apply only to the Madras Presidency.

We may arrive at a pretty correct conclusion as to the expense of such works in India, by ascertaining their expense in England, and making allowance for the different price of labour, &c. It has been found, taking the average of a vast number of works that have been already executed, that double rail-roads cost about 5,000 *l.* a mile. Of this sum about one-third is for the purchase of land, for fencings, for parliamentary and law proceedings, and other things which would either not occur at all in India, or would cause very little expense; the remaining 3,300 *l.* may be divided into two portions, viz. the price of the rails and the expense of cutting, embanking, bridges, laying *the* rails, &c.; the *former in* a double railway is about 1,500 *l.* (viz. 7,040 yards lineal of iron rail, 40 lbs. to the yard at 12 *l.* per ton), leaving the sum of 1,800 *l.* for the latter; as however these rails are calculated for bearing waggons of six or eight tons, we should allow a less weight for rails intended for India, where it could not be necessary to use such large conveyances; and as, from the probable smallness of the traffic, a single rail-road would be sufficient, the calculation would be 3,520 lineal yards of rail, 24 lbs. to the yard, at 12 *l.* per ton, 450 *l.*; and allowing for passing places, 500 *l.* per mile, the price of the rails in England, which, allowing for the difference of exchange, freight, landing, &c. would amount at Madras to 7,500 rupees; or, omitting freight, as they might be carried out in the Company's ships as ballast, 6,500 rupees. For the remaining 1,800 *l.*, the cost of embankments, &c.; after comparing the prices actually paid for that kind of labour in England with those in India, it appears that the proportion is about eight to one, or that 1 ¼ rupee would pay for as much as 1 *l.* in England; so that this part of the expense may be taken at 2,250 rupees, making a total of 8,750 rupees per mile for a single rail-road in India.

A canal, using the same calculation, would be about 9,000 rupees per mile, so that we may consider the immediate expense of the two works as equal. The canal must, however, be provided with a reservoir to supply it with water, which would probably increase the expense by 500 rupees per mile. There does not seem much room for doubt in the correctness of these calculations, supposing of course that the same means are used for diminishing labour as are commonly adopted in England for lines of considerable length, but doubtless there may be found short lines on which the expenses would be much less.

2dly. Respecting the probable returns from such works.

The present rate of carriage in India is I believe about 2 annas (3 *d.*) per ton per mile. The proportion of goods that can be moved at the same expense in England on a common road, canal and rail-road, as found by fact, is about 1, 24 and 8 respectively*; and the roads in India being so greatly inferior to the roads in England, we cannot take the proportions at less than 1, 30 and 10 for that country; hence the prices would be 2 annas $\frac{1}{15}$ *a.* one-fifth of a penny, and $\frac{1}{5}$ *a.* three-fifths of a penny. Now, in England, it is reckoned that such works ought to yield at least eight per cent., the interest of money being 3 ½ per cent., on account of the risk and the time that the sums make no return while the work is constructing; the return in India therefore should not be less than 15 per cent., taking into consideration the ordinary

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* That is, that a horse can move 24 times as much on a canal as on a common road, and eight times as much on a rail-road as on a common road.

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ordinary interest of money there, and to this must be added five per cent. for repairs. A rail-road then should pay annually $\frac{8750}{100} \times 20 = 1{,}750$ rupees, or 175 *l.* per mile, and as the saving on each ton of goods that passed along it would be 1 $\frac{4}{5}$ anna (nearly 3 *d.*), 15,552 tons must pass along it annually, or 50 per day in both directions, or 120 of the ordinary bandy loads. A canal should pay $\frac{9500}{100} \times 20 = 1{,}900$ rupees, or 190 *l.* per mile, and as the saving on each ton of goods would be 1 $\frac{14}{15}$ *as.* or 2 annas (nearly 3 *d.*), 15,200 tons must be conveyed by it annually, which is the same as the rail-road. This, however, is on the supposition that the tolls on the rail-road or canal were equal to the present expense of land carriage, in which case nothing would be gained but the interest of the money at 15 per cent.; the tolls should not, certainly, exceed half that sum, and therefore the result is, that on any line such works would not answer as a mere speculation, omitting the considerations of general public benefit by reduction of expense of carriage, increased value of land, &c., where there was a less traffic than 100 tons or 300 bandy loads per day. If the traffic much exceeded this, the canal would in this respect have a decided advantage over a rail-road; for if the traffic was as great as 200 tons per day, or 60,000 tons per annum, then at half the rate of carriage on the common roads, the returns would be nearly 4,000 rupees (400 *l.*) per mile, and deducting 250 rupees (25 *l.*) for the expense of conveyance at $\frac{1}{15}$ *a.* (one-fifth of a penny) per mile per ton, and 475 rupees (47 *l.* 10 *s.*) for repairs at 5 per cent., the net returns are 3,275 rupees (327 *l.* 10 *s.*), or 35 per cent. upon the first cost; or, if only 15 per cent. interest is demanded, the tolls might be reduced to $\frac{1}{2}$*a.* ($\frac{3}{4}$*d.*) per ton per mile, being one-fourth of the present rate, and so in proportion if the traffic was still greater. If it was a rail-road, the deductions for the expense of conveyance and repairs would be 750 rupees (75 *l.*), and 440 rupees (44 *l.*); these sums taken from the 4,000 rupees (400 *l.*) (the gross returns as mentioned above) would leave 2,610 rupees (261 *l.*), or 30 per cent. upon the first cost; or limiting the interest to 15 per cent. the tolls must be $\frac{2}{3}$ anna per ton per mile, or one-third of the ordinary expense of carriage.

The expense of repairs has here been estimated at 5 per cent. on both kinds of works; in England it is reckoned to be less on a rail-road than on a canal; but as in India the rails would be dearer, while earth-work and masonry are cheaper, it is probable that this would make the annual expense equal.

As to the difficulties that would be met with in works of this nature in India, they would not be greater than those that have been met with in England, and that they are not such as the Natives under European superintendance (or without it, if the nature of the works was explained to them) could not overcome, is perfectly evident, from the vast embankments, irrigating canals, &c. which have been executed both before and since the Europeans have established themselves in the country. A canal would require works which are not required in irrigating channels, but not works of a very different nature. But a rail-road for conveyances drawn by animals is one of the simplest works that can be executed, and would present much fewer obstacles than the various works now used in irrigation. The rail-roads would also be preferable to canals, as requiring no water, which is so valuable in the Carnatic. A canal of 50 miles in length would probably require a tank containing three million cubic yards of water to repair the loss by evaporation and by locks; and that quantity would be sufficient to water 300 cawnies of land, the revenue of which would thereby be increased by 2,000 rupees a year. But the main question seems to be whether the same money and skill expended on works of irrigation, whether those now in use or new ones, would not upon the whole improve the country more than if expended in improving the means of internal communication; and supposing that the latter was most required at present, whether the money and skill had better be employed in canals or rail-roads, or in improving the common roads. These might not perhaps be easily answered by any general knowledge of the state of the country; but if the probable returns in money actually received, or indirectly saved to the country, were made the criterion, it could easily be decided; and that this is a fair criterion in general in all works of this sort is very probable, for the object of them is to economize the labours of the inhabitants, considered as one body, in any way, and the saving in money is the exact measure of the labour saved; but then the returns to Government or the projectors must not be considered alone, but also the saving to the various individuals who lie within the influence of each work*. This view of the subject seems to bring the answering of the question within the compass of any man's judgment. There are of course particular cases in which the safety of the country is concerned, either with relation to the movement of troops, or the providing the necessaries of life, that would require to be judged of by other principles. How far there is a probability of the irrigation and internal communication being both improved by the same works will be considered in the next paragraph. It may be proper here to mention that all the above calculations and remarks respecting rail-roads refer only to those intended for animal power, for the use of locomotive engines alters the nature of the work materially, and increases the expense prodigiously, because in the latter case neither such great inclinations, nor such sharp turns can be allowed as in the former. Thus the Manchester and Liverpool rail-road cost 25,000 *l.* per mile, while the average of double rail-ways throughout England is about 5,000 *l.* per mile. That an ordinary rail-road may be made to adapt itself to the form of the surface of the country in a considerable degree,

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* It is usual, in estimating the expense and advantage of new works, to state only the actual returns in money to Government; but, to form a correct judgment, the money to be saved to the public should also be estimated and separately stated, as well as those peculiar advantages which could not be mentioned by a sum of money.

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degree, may be seen by the following table, showing the proportional draught on different slopes, allowing that on a level a power of 1 lb. is necessary to save 200 lbs.:

1 in 1,000 - - - - - -	$1\frac{1}{5}$
1 in 600 - - - - - -	$1\frac{1}{3}$
1 in 400 - - - - - -	$1\frac{1}{2}$
1 in 200 - - - - - -	2
1 in 100 - - - - - -	3
1 in 50 - - - - - -	5

that is, that in a rise of 1 in 1,000, the power required to move any weight would be one-fifth more than on a level. On a common road a rise of 1 in 20 doubles the draught, and 1 in 10 trebles it, and as these inclinations are easily surmounted by an animal that usually exerts a force of only one-half or one-third respectively, a rail-road may be made with the corresponding inclinations of 1 in 200 and 1 in 100 for a moderate distance without its being necessary to have another animal to assist.

It is probable that there are very few lines on which there is sufficient traffic in the Madras Presidency for it to be either profitable to construct works of this kind, or possible to combine the means of internal communication with those of irrigation. The only ones that hold any prospect of these are, 1st, the line from the coast of Tanjore through the towns of Combaconum and Trichinopoly (each containing 200,000 inhabitants), and the great grain districts of Tanjore and Trichinopoly to the province of Coimbatore; 2d, the line through Coimbatore along the irrigating channels of the Bhowany river; 3d, that along the irrigating channels of the Noel, which passes directly through the centre of the same district; 4th, those of the Ambravatty, which skirts the south-east part of the same district; and, 5th, the line from near the town of Coimbatore to the Western Canal.

The first line follows the course of the River Cauvery, which is made use of for the conveyance of goods at present, but it has sufficient water in it only for short and uncertain periods, and goods are only conveyed down the stream; it is too rapid, and the deep channel winds too much for tracking vessels up it. There are in this line peculiar facilities for a rail-road, there being an almost uninterrupted embankment by the side of the river from Cauverypatam, on the coast of Tanjore, nearly to Caroor, in the province of Coimbatore, a distance of 150 miles. The embankment would require but little labour to prepare it for laying rails, and there would be very few bridges required, so that the expense of a rail-road on this line would be little more than the cost of the rails and the laying them. On this line the cloths, cotton and saltpetre of Coimbatore, and the grain of Trichinopoly and Tanjore, might be conveyed to the coast, and salt would be taken from the coast to the interior. The latter article would doubtless be brought into the interior in great quantities if the expense of carriage was materially reduced. The carriage of a ton of salt from the coast to Coimbatore costs at present about 25 rupees; the increased consumption of salt would both increase the revenue and promote the general health and comfort of the people. There must also be a considerable traffic between the coast and the two large towns of Combaconum and Trichinopoly (each of them as above stated containing 200,000 inhabitants) in various commodities, and also between them and the interior.

The second line is in the province of Coimbatore, the most flourishing and populous of the dry grain districts of the Madras Presidency. There is a chain of canals of irrigation, running parallel with the rivers Bhowany and Cauvery, which form, excepting some intervals, a line of water communication about 100 miles in length. They are from 15 to 25 yards broad, and from six to nine feet deep. In their present state they would be of little use for the conveyance of goods, as each channel extends only about 50 miles, and they are full of water only during a part of the year. In order to unite them into one line, cuts must be made from the beginning of one to the end of another, with a considerable number of locks in them, for the fall of the country thereabouts is very considerable. This alone would render them available during a portion of the year; but to render them capable of containing water throughout the year, a great deal of fresh embanking and many additional locks would be required, for they have a declivity of about five feet per mile throughout their course, which must be divided into separate levels by means of locks, to make them navigable at all times. There would also be some cutting necessary to straiten them in particular places, for their course is exceedingly devious. Perhaps about 500 feet of locking would be necessary in all, which, at 300 rupees per foot, would cost $1\frac{1}{2}$ lacs of rupees, and this would be the principal part of the expense. Such a sum would be very trifling, compared with the advantages of such a length of water communication, if the traffic on it was at all considerable. No water would be wasted in this project.

The third line crosses the district from near Caroor, on the east side, to the Neilgherry Mountains; the works necessary to complete this line are similar to those last mentioned.

The fourth line extends from Caroor to the foot of the Delhi Mountains, which bound the province on the south, near where the rivers that flow into the sea on the west coast take their rise, and with which they might be connected by new cuts.

The fifth line is along the course of the Paulaur and Penang River, from the foot of the Delhi Mountains to the sea; this river must be rendered navigable by embanking and locking. This last would be a most valuable line of water communication, uniting the province of Coimbatore with the west coast. It is very probable that if anything of this kind was to be undertaken, this would be the best line for the first experiment. But if it would answer as a separate work it would certainly be much more profitable, as forming part of a longer line.

The first, second and fifth of these lines would together form a very complete project, crossing the Peninsula from sea to sea, and passing through the largest towns and the most populous and prosperous districts of South India.

From the data abovementioned a rough estimate may be formed of the expense of this work, as follows: 150 miles of rails to be laid along the embankment of the Cauvery from Cauverypatam to Caroor at 8,000 rupees per mile, 12 lacs of rupees: 200 miles of river and irrigating channels to be rendered navigable from Caroor to Penang at 7,000 rupees per mile, 14 lacs; total 26 lacs*. There are no data by which to judge of the probable amount of traffic on this line, but this might be estimated with sufficient accuracy, after making minute inquiries on the spot among the European and Native Government servants and merchants. This is one of the great lines pointed out by Major De Havilland in his report upon inland navigation.

Having so far considered the subject of permanent rail-roads, &c., it remains to be examined what benefit may arise from the construction of temporary works of this nature to diminish the labour in particular public buildings, &c. To judge of this a comparison should first be made between the prices of carriage in England and India, making allowance for the difference in the value of money in the two countries: perhaps about one-half of all the money expended in the Tank department in India, or about four or five lacs of rupees annually, is for the removal of earth in excavations and embankments, and therefore the comparison will best be made in the prices of that kind of work. The usual price when the earth is to be raised 15 or 20 feet, and carried 30 or 40 yards, is 1 anna or 1 ½ *d.* per yard; the same work is executed in England, allowing for the contractor's profit, at 4 *d.* or 5 *d.* at the most, that is, at three times the price paid in India, while the daily wages of similar classes of labourers in the two countries is about in the proportion of 12 to 1; so that supposing a native of India does only half of the work performed by a European, the price in India is double that in England, solely in consequence of the disadvantageous way in which it is performed. This is an example taken in the least favourable circumstances, viz. where the distance to which the earth is to be carried is small; for in greater distances, the difference is greatly increased; thus in one case the contract price of earth to be conveyed 900 yards was only 4 ½ *d.* per yard, which in India could not have been done for less than 6 *d.* per yard, which is four times as dear, allowing for the different rate of wages. This is not owing to the want of complicated machinery, or great science, but to the neglect of very simple means. A tank digger in India removes all the earth by baskets full, carried on his head, containing from 40 lbs. to 50 lbs.; in England it is removed either by wheel-barrows containing 300 lbs. or 350 lbs., or by waggons running upon rails, containing from 2,000 lbs. to 3,000 lbs. and drawn by a horse, or pushed by men. In the first case one man does the work of six or seven, and in the last of 40 or 50; or one bullock, at 5 rupees a month, would do the work of 50 men at 1 ½ rupees per month per head. The rails are generally of wrought iron, so that they are nearly as valuable after being used for a long time in this way, as at first; and they are laid in rough wooden sleepers at a very trifling expense. Their first cost is about 15 *l.* per 100 yards, so that their expense may be reckoned at 3 *l.* or 30 rupees per annum, allowing for interest and wear; the waggons cost about 6 *l.* each, but would of course cost less in India. Where the quantity of earth to be removed was very small, wheel-barrows would answer best; but where it was greater, rails and waggons would be found cheapest. It is perfectly absurd that large sums should be annually wasted, which might all be saved by the adoption of expedients that are as well known as those that they ought to supersede. What would be said if men were employed carrying earth on their heads in baskets in England; and why should it not be equally ridiculous and absurd in India. It may be imagined that some difficulty might be experienced in getting the natives of India to use barrows, but this has been already tried in a work in the Neilgherries, where not the slightest objection was made to the use of them, and after a few hours practice, they preferred them greatly to baskets.

The bulwark at Madras, constructed about 10 years ago, was one of those works in which the use of rails would have caused a prodigious saving. It was composed of large loose stones, and extending nearly two miles along the beach. There were perhaps 500,000 tons of stones in it, and they were brought from a distance of about eight miles; probably the carriage of them cost about five lacs of rupees. Now the construction of a perfect rail-road on this line would have cost about 70,000 rupees according to the data above mentioned, and reckoning the expense of waggons and repairs for three years at 50,000 rupees, there would be an expenditure of 1,20,000 rupees, exclusive of the expense of conveyance. The difference of level between the place from which the stones were brought and the beach at Madras gives a rise of about 1 in 350; and it will appear by the calculation† given below, that a horse

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* Supposing the expense to be 26 lacs, the daily traffic should be not less than 60 tons, which would allow of a return of 15 per cent. clear upon the first cost, and there would be a saving to the public of one anna upon every ton conveyed a mile, or four lacs of rupees per annum upon the whole line.

† The force necessary to draw a given weight on a level rail-road is $\frac{1}{200}$ of that weight; in this case the fall being 1 in 350, the tendency by gravity for the load to descend of itself would be $\frac{1}{350}$ of its weight; the difference between these two, viz. $\frac{1}{200}-\frac{1}{350}=\frac{1}{470}$ is the force necessary to draw the loads down the plane; and the sum of them, viz. $\frac{1}{200}+\frac{1}{350}=\frac{1}{130}$ the force requisite up the plane. Thus if the waggons weighed 1,500 lbs., and the load 6,000 lbs., the force to draw the loaded waggons would be $\frac{7500}{470}=16$ lbs., and the force for the empty waggons would be $\frac{1500}{130}=11\frac{1}{2}$ lbs.; and supposing a horse can exert a force of 110 lbs. for a distance of 16 miles daily, he could draw eight waggons, which would contain 22 tons of stones.

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a horse could have brought down 22 tons of stones, and have taken back the empty waggons once a day; and reckoning the horse and his driver cost one rupee per day, 500,000 tons might have been brought down for 22,700 rupees. Thus the expense of constructing the rail-road and conveying the stones would have been 1,40,000 rupees; to which may be added the cost of 20 horses at 500 rupees, 10,000 rupees, making a total of 1,50,000 rupees; from which should be deducted the value of the rails after the work was completed, which would be about 40,000 rupees, leaving the sum of 1,10,000 rupees for the ultimate expense of carriage, instead of 5,00,000, which is supposed to have been the amount really expended, showing a saving of 3,90,000 rupees. This is a case which is not likely to occur again*, but it is a good example of the advantage that might be gained by adopting the commonest expedients used in England.

It seems very advisable to send out a small quantity of rails and waggon wheels, to be ready for any of the works that are constantly executing in the Tank department. About 1,000 yards of light rails, such as are used for temporary purposes in England, and wheels for 40 railway waggons, might be sent out for about 250 *l.*† The rails should be plain square bars, and would cost nothing more than other malleable iron, and would always be available for ordinary purposes. Some other things, such as small cast iron cranes and windlasses, &c. should also be kept at Madras, and some of the principal stations up the country, for the general use of the department, by which a great deal of money might be saved.

Appendix, No. 25.

Appendix, No. 25

Steam Communication with India, and on the Rivers of India.

CORRESPONDENCE, Proceedings, &c. respecting STEAM COMMUNICATION with *India*, and on the Rivers of *India*.

BENGAL.

1. Extract Public Letter from Bengal, Dec. 31, 1823 p. 675
2. Ditto - - - to Bengal, May 11, 1825 p. 677
3. Copy Public Letter from Bengal, Aug. 10, 1828 p. 677
4. Copy Note by H. T Prinsep, Esq Secretary to the Bengal Government, July 31st, 1828 - p. 677
5. Extract Public Letter from Bengal, Mar 31, 1829 p 686
6. Extracts Report of Committee on the proposed establishment of Steam Tugs by Government p 686
7. Copy Memorandum by Mr. James Mackenzie, Dec. 20, 1827 - - - - - - p. 686
8. Extract Public Letter from Bengal, May 18, 1830 p. 692
9. Copy Report by Capt. Johnston, Nov. 24, 1828 p. 698
10. Ditto - - Capt. Prinsep, Nov 1, 1828 - p 704
11. Ditto - - Capt. Smith, Nov. 2, 1828 - p. 712
12 Ditto - - Capt. Warden, May 23, 1829 p. 715
13. Ditto - - Capt Johnston, April 30, 1829 p. 719
14. Ditto - - Mr. Wall, April 12, 1830 - p. 720
15. Extract Public Letter from Bengal, Oct. 12, 1830 p. 724
16. Extract Minute of Lord Wm. Bentinck, June 21, 1830 - - - - - - - - p. 725
See also No. 35.

BOMBAY.

17. Copy Political Letter from the Bombay Government, May 31, 1823 - - - - - - p. 726
18 Copy Marine ditto, April 18, 1830 - - - p. 727
19. Copy Letter from Mr. J. W. Taylor, Dec. 1, 1829 - p. 727
20. Ditto - - - - - Mar. 21, 1830 - p. 732
21. Ditto - - - - - Mar. 30, — p. 732
22. Ditto - - - - - April 3, — p. 734
23. Statement of Expense of the Hugh Lindsay, Steam Vessel - - - - - - - p. 735
24 Statement of Postage received at Bombay for overland Letters - - - - - - p. 735

BOMBAY—*continued.*

25. Extract Public Letter from Bombay, June 23, 1830 - - - - - - - - p. 736
26. Extract Letter from Mr. Waghorn, Mar. 1830 p. 736
27. Journal of Mr. Waghorn - - - - p. 737
28. Remarks by Mr. Bowater, June 17, 1830 - p 737
29. Copy Letter from Commander Wilson to the Superintendant of the Indian Navy, May 29, 1830 - - - - - - p. 741
30. Paper sent by Commander Wilson to the Secretary to the Court of Directors, Apr 23, 1830 - - - - - - - - p. 743
31. Copy Letter from the Superintendant of the Indian Navy to the Bombay Government, Aug 23, 1830 - - - - - p. 745
32. Copy Marine Letter from Bombay, July 25, 1831 - - - - - - - - p 751
33. Copy Minute by Lord Clare, July 14, 1831 - p. 751
34. Copy Secret Letter to Bombay, June 18, 1831 p. 752
35. Extract Secret Letter to Bengal, Mar. 14, 1831 p. 752
36. Extract Letter from Rt Hon C. Grant to the Secret Committee, Feb. 1, 1831 - - p. 753
37. Extract Letter from Capt. Chesney to the Rt. Hon. Sir R Gordon, Sept. 2, 1830 - - p. 753
38 Copy Letter from J. W. Farren, Esq. to Rt. Hon C. Grant, Jan 26, 1831 - - - p. 756
39. Copy Public Letter to Bombay, Mar. 14, 1832 p 757
40 Extract Marine Letter from Bombay, May 18, 1832 - - - - - - p. 760
41. Extract Minute by Lord Clare, May 4, 1832 - p. 760
42 Capt Wilson's Answers to Lord Clare's Queries - - - - - - p. 763
43. Copy Report by Capt. Wilson - - - p. 764
44. Copy Letter from the Chairman of the London East India Trade Committee to the Secretary to the Admiralty, Oct. 23, 1832 - - p. 766

COAL IN INDIA, Papers respecting;—Commons' Report 1831, Appendix I. No. 46.

BENGAL.

(1.)—EXTRACT PUBLIC LETTER from *Bengal*, dated 31st December 1823.

(1.) Public Letter from Bengal; 31 December 1823.
Cons 30 October, No. 51 to 53;
20 November, No. 20 to 23;
4 December, No. 41 to 43;
11 December, No. 54 and 55;
23 December, No. 58.

Para. 108. WE solicit the attention of your Honourable Court to the Papers recorded on the Consultations of the annexed dates, relative to a meeting of the British inhabitants of Calcutta, and the formation of a committee for establishing a communication between England and India, by means of steam navigation.

109. The

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* It has often been proposed to construct either a pier or breakwater, or both, at Madras, for the protection of the shipping, and facilitating the communication over the surf between the shore and the shipping. Should such a work be undertaken, the expense of it would be prodigiously reduced by the rail-road from Madras to the Mount, as above suggested.

† Thus 1,000 yards of rail, 1 ¼ in. square, at 18 lbs. per yard, about eight tons, at 9 *l.* per ton, 72 *l.*; and 160 wheels, each 2 cwt, 16 tons, at 10 *l.* per ton, 160 *l.*

Appendix, No. 25.

(1.) Public Letter from Bengal; 31 December 1823.

109. The committee submitted their proceedings to the Government, and solicited its patronage of the undertaking, and a pecuniary contribution from the public funds.

110. We directed the committee to be informed in reply, that we were fully impressed with the importance and value of the advantages which would result to the State, to the mercantile community, and to individuals, if a communication, by means of steam, between the mother country and India, could be established on a secure, efficient and permanent footing; and we applauded the public spirit of those gentlemen who had come forward to promote so desirable an object. At the same time it was observed, that we could not relinquish the conviction that the undertaking was fraught with difficulty and danger. It was not unreasonable to apprehend that in unsuccessful attempts to achieve this most arduous enterprize many lives might be lost, or if such extreme calamity should be avoided, the failures might involve severe pecuniary distress, and even tend to the ruin of individuals.

111. Influenced by these considerations, we felt it incumbent upon us not to hold out the encouragement of Government to the *commencement* of an enterprize of which the practicability and ultimate success appeared in our judgment very doubtful. It was signified to the committee, therefore, that we were under the necessity of at present declining to grant to the undertaking that sanction and pecuniary support which they had solicited. It was added, however, that the subject of their representation would be communicated at an early period of time to your Honourable Court, with the recommendation of the Government, that in the event of the project of steam navigation between Great Britain and this country being securely and efficiently established, your Honourable Court would be pleased to bestow such a donation on the successful adventurers, in addition to the contributions which might be raised by the Indian public, as the value and merit of the service might seem to you to deserve.

112. The committee, however, in a subsequent address afforded such explanation as tended to remove the apprehensions relative to the apparently extreme hazard attendant on the attempt to establish a communication between Great Britain and India, which we justly entertained before the receipt of the committee's satisfactory exposition. We consequently became willing to indulge our cordial disposition to promote an enterprize promising so much benefit to the State and to the community, divested in a great degree of those scruples which a tenderness for the interest of individuals first prompted us to form. We accordingly resolved to place at the disposal of the committee the sum of 20,000 rupees, as a contribution towards the attainment of the object in question, subject however to the following conditions.

113. Adverting to the Act of Parliament which provides that no vessel shall be licensed to proceed to India under 350 tons burthen, we stated our opinion that it would be obviously desirable that the clause in the resolutions inviting vessels not under 300 tons burthen to make the experiment of steam navigation between the mother country and India, should be altered to 350 tons. It had certainly been rumoured that the above restrictive clause in the Act of Parliament was likely to be rescinded, but while it was actually in force there was a manifest irregularity in framing a public procedure inconsistent with its purview. Again, we stated our opinion that the premium should be limited to the sum of 100,000 rupees; should it exceed that amount, the object of permanent advantage would, we observed, be in our judgment liable to be defeated. If the bonus should be on a larger scale, the adventurer who might become entitled to it by the performance of two voyages, might consider himself so amply remunerated as to relinquish all further experiment; thus the public would lose all the benefit of his successful experience, and though the practicability of the communication would be proved, the permanent establishment of it would be left to the doubtful perseverance and unaided exertions of less competent speculators. It was therefore intimated to the committee, that it appeared necessary to guard, if possible, by a special resolution, against the chance of the premium being claimed as the reward of one or two successful enterprizes, rather than as a remuneration for the accomplishment of the great object of the committee, a regular and permanent intercourse between the two countries.

114. The committee in reply, after expressing their acknowledgments for the liberality of Government, and their satisfaction at the impression which their explanation relative to the risk of the undertaking had made on our minds, observed, that in providing that steam vessels should not be of a less burthen than 300 tons, the committee had in view the safety of the vessels, and the accommodation of passengers, by guarding against the possibility of vessels of a smaller size being used after the expected repeal of the Act of Parliament adverted to by us, the enactments of which, so long as they remain in force, could not of course be affected by any resolutions of the committee. They had, however, readily adopted the suggestion of Government on this point, and had resolved to add the following words to the third resolution contained in their proceedings of the 10th ultimo; viz. "Or 350 tons, whilst the Act of Parliament which requires that burthen for British ships proceeding to India shall remain in force."

115. The committee stated that they had no reason to expect that the subscription which had been opened for a bonus or premium, would considerably exceed sicca rupees 100,000, at which amount it was originally computed; but in compliance with the further suggestion of Government on this subject, they had agreed that the second resolution passed by the committee on the 10th ultimo, should be modified, so as to limit the amount of the premium to the sum of one lac of rupees, leaving any surplus which might be subscribed beyond that sum, to be disposed of at a general meeting of the subscribers for any purpose connected with the object of promoting steam navigation between Great Britain and India, either by a partial reimbursement of expenses incurred in a meritorious, though unsuccessful, attempt to establish

Steam Communication with India, and on the Rivers of India.

establish steam packets as proposed, or by any other application of the surplus collected to the purpose above stated, that might appear just and proper.

116. The committee expressed their hope, that the resolution to limit the premium to one lac of rupees would sufficiently obviate all risk of its being obtained by any person contemplating the subsequent abandonment of the speculation; for, as far as the case admitted of calculation, after the necessary excess of charge and abatement of profit incident to the commencement of every such undertaking should have been met, there would not remain to the successful candidate such a clear gain as would at all compensate for the relinquishment of an established concern; and, on the other hand, it could never be desired to force the continuance of the attempt if, contrary to all just expectation, it should be found unprofitable, and likely to be attended with permanent loss.

117. The above explanations being satisfactory to us, we issued orders for the payment of the sum of 20,000 rupees to the steam committee.

(2.) Letter from the Court of Directors to the Governor-general, Bengal; 11 May 1825.

(2.)—EXTRACT LETTER (Public Department) from the Court of Directors to the Governor-general in Council at *Bengal*, dated 11th May 1825.

50. WE highly applaud the zeal and public spirit which have been manifested by the originators and promoters of this subscription, and we sincerely hope that it may be attended with the desired success.

51. The mode which they have selected for encouraging enterprizing persons to make the attempt, viz. by offering a premium to the first successful adventurer, appears judicious, and we sanction the donation of 20,000 sicca rupees which you made to the fund.

(3.) Letter from H. Prinsep, Esq. to J. Dart, Esq.; 10 August 1828.

(3.)—LETTER from *H. T. Prinsep*, Esq., to *J. Dart*, Esq., dated 10th August 1828.

Sir,

1. I AM directed by the Right Honourable the Governor-general in Council to forward, for the purpose of being laid before the Honourable Court of Directors, the enclosed copy of a note on the subject of steam navigation, as applicable to the rivers of this country, and of some other papers on the same subject*, which were laid before his Lordship in Council on the 7th instant, together with copies of the orders and instructions issued in consequence, for the purpose of causing an experimental voyage to be made with the Government steamer Hooghly to Allahabad and back.

2. The results of the voyage will be reported to the Honourable Court on the return of the steamer, together with such observations and recommendations on the subject of steam navigation as the Governor-general in Council may think proper to lay before the Honourable Court.

I have, &c.
(signed) *H. T. Prinsep.*
Secretary.

(4.) Note on the introduction of Steam Navigation in Bengal.

(4.)—NOTE by Mr. Secretary *Prinsep* on the introduction of Steam Navigation on the Rivers in *Bengal*, dated 31st July 1828 and PS. dated 7th August.

THERE is no river in the world, unless those of China be exceptions, on which there is so large a navigation as on the Ganges and its tributary streams. Major Rennell, writing in 1780, reckoned that no less than 30,000 boatmen found their livelihood from this source, and as that was a time when trade was far less flourishing than at present, when Upper Hindoostan produced little or nothing for external commerce, and its communications with Bengal were much restricted, a time indeed when all India was suffering from misrule, and Hindoostan in particular was a scene of anarchy and violence, it might not be too much perhaps to assume the number of boatmen in the present day to be double that estimate. No attempt has yet been made to take a census of the class, or even to count the number of boats on the different rivers. Every body, however, that has lived on the banks of the great Ganges has been struck by the constant succession of boats moving up or down, the river never appearing for a minute altogether clear; and as this is nearly the same at all seasons and in all places, it leaves an impression of the extent to which this magnificent stream subministers to the wants of commerce and of the traveller, such as defies the attempt at computation. It is not the Ganges only, as a single stream, that confers these benefits, all the larger rivers that bring down the waters of the northern hills are navigable more

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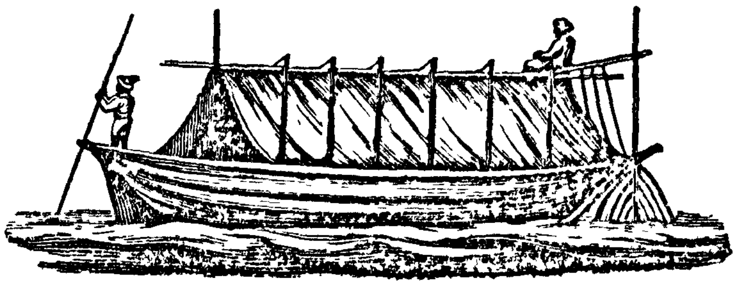
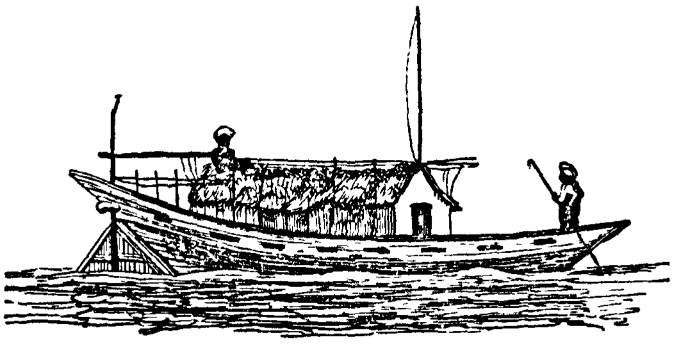
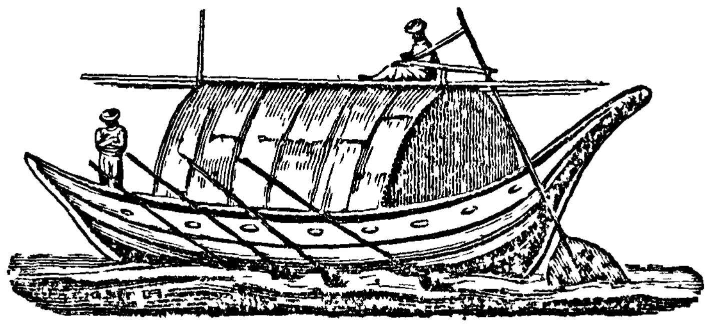
* 1. Note by the Secretary, dated 31 July 1828, and PS., dated 7 August.
2. Note by Captain Forbes, Engineers, dated 27 July.
3. Letter from Captain J. H. Johnstone, with its Enclosure, dated 22 July.
4. Letter to the Marine Board, dated 7 August.
5. Letter to Captain J. H. Johnstone, dated 7 August.
6. Letter to Captain T. Prinsep, Engineers, dated 7 August.
7. Letter to Captain G. I. Smith, Engineers, dated 7 August.

more or less throughout the year, and almost to the foot of the first range*, these too are sufficiently numerous to sweep the commercial produce of all that tract without its needing any land transportation except to the Ghauts, where it is embarked, and to which the agricultural cattle suffice to convey it. The rivers that flow into the Ganges or Jumna from the south, have not the same character; they are formed from mountain torrents, dry for the larger portion of the year, and even the Soane, the largest of them, is not navigable much above Daodpoor, which is but 20 miles from its confluence with the Ganges. The rivers of Bundelkhund and of Malwa have rocky beds and frequent waterfalls, so that the Chumbul, which is the largest, is scarcely serviceable for navigation at but a very short distance from the point where it falls into the Jumna. Taking the limit of the Ganges and Jumna to the west and south in Hindoostan and the Burhampootur and Megna to the east, the country completely intersected with navigable rivers, and within which both trade and travel are mainly carried on by water, may be computed to cover an area of not less than 40 square degrees.

The boats used in this large space are very various, and there is a distinctive character in their build, corresponding with the local circumstances of the districts where they are constructed. The patella or baggage boat of Hindoostan is of sal wood, clinker built, flat bottomed and scarcely more manageable than a punt, yet through its great breadth it has of all the smallest draught of water, and is, therefore, admirably calculated to bring down the cotton and other products of Hindoostan, which need little better than a dry and secure raft to float them down the stream.







The oolak or common baggage boat of the Hooghly river and of Central Bengal has a sharp bow and rounded smooth side; in tracking or sailing before the wind it has no equal, besides being tolerably manageable with the oar in smooth water. The dacca pulwar is much more weatherly, and though like the rest flat at bottom, that is without keel, on account of the frequent shallows of the navigation, it is altogether the swiftest and most handy boat in use for the purposes of commerce. Besides these principal classes there are boats of a particular construction used for the conveyance of particular articles, as the salt boats, the wood boats of the Sunderbund, the light boats which convey the beetel leaf to the cities, and various others which it is beyond the purpose of this paper to recapitulate. For the accommodation of travellers the same boats are ordinarily used as for merchandize. A native traveller, according to his substance and the degree of accommodation he requires, fits out a dingee or a panswee, or a pulwar, or an oolak, if more wealthy he takes these for his baggage and attendants, and provides a budgerow or a ketch-rigged pinnace of European build besides for his personal accommodation. European public officers proceeding to their stations by water, have ordinarily boats of various descriptions, according to the quantity of baggage and of establishment with which they travel; a civil officer of standing seldom has less than five or six, and sometimes he has as many as fifteen, when the materials of house-keeping, with horses and equipages, accompany his route. The hire of each description of vessel is noted below†, with the time allowed for a voyage to Allahabad, that is, the period for which it is necessary to engage the boats in order to make such a journey.

These

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* The Ramgunga and Gurra, in Rohilcund, are comparatively small, but still navigable for more than half the year. The Goomtee Chowka and Gogra in Oude; the Raptee Gunduk and Bagmutee in Gourukpoor and Behar; the Koosee, Mohanudee and Teesta; and so to the Burhampootur and its branches in Assam; and the Soorma and Megna, which flow from Kuchar through Sylhet, are navigable throughout the year.

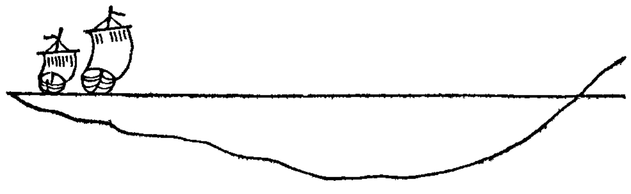
		For voyage to Allahabad 2 months and 15 days.
† Dacca Pinnace, 1st class, per diem	*Rs.* 18 to 20	1,200 or 1,400
— Lowest class	12 to 14	900 or 1,000
Budgerow, 1st class		650
— Last class		450
Patella, of 500 Maunds		150
Oolak, of ditto		150
Pulwar, ditto		150

These details may be deemed superfluous, but it is essential, before entering on the consideration of the benefits to be derived from the substitution of another process of navigation, that the modes in use should be brought distinctly under view.

It will be seen from the above short notice, that the navigation up the stream is dilatory and, as a necessary consequence, expensive. It is also not free from danger. The rate of insurance for merchandize from Calcutta to Allahabad is the same as that upon a voyage to England*. Down the stream there is of course no delay and little expense, but the danger is at least equal.

The principal sources of danger are, first, the rapidity of the current which, averaging five miles per hour in the rains, is increased to six and seven, and even eight at places where the stream is checked by rocks, as at Moongeer Colgong (Kuhulgaon) and Jangeera, or by hard konkur banks, as at Pointee and various other places; or by the buildings and artificial defences of a city or large town, as at Patna and Rajmuhal. If the wind is strong and blows the same way with the stream, a boat coming down is driven with such force by the united action of it and the current, as to be staved in and sunk on striking against the rock or bank, or against some other boat, if there be a fleet. If, again, the wind blow against the stream, it raises a considerable sea, and the native boats attempting to sail up, find a difficulty of steering, and sometimes meeting an eddy, or through the mere effect of the waves on the rudder, are turned sharp round and upset; or, as is by no means uncommon, when too heavily laden, fill and founder from the mere action of the waves on the bows and gunnel.

The second source of danger is from shallows and concealed sand banks. The manner in which these are formed and the rapidity with which they shift with every change in the set of the current, preclude the possibility of providing against the danger by a survey, howsoever accurate. As observed by Captain Johnston, an experienced eye can generally tell where the deepest channel is to be found, by the appearance and strength of the current†. In dropping down the stream the manjees of course attempt to keep this; but even the most experienced are sometimes deceived, and a wind on the beam will drive them on a sand-bank before they are aware of the existence of danger. The river rises and falls sometimes very suddenly, and after striking on a bank, if the boat cannot quickly extricate itself, there is some risk of the water failing. In sailing up (and the same course would be followed by steamers) the centre of the main channel is always avoided, for the strongest wind barely suffices to enable a boat to stem it; the object is to seek that part of the stream where the water is comparatively slack, and this is found always on the shelving side up which the vessel makes its way, crossing over immediately when in the alternation of the river's course the shelving bank becomes again precipitous, and the current strong. Without local pilots (and fishermen may generally be found for the duty) it would scarcely be possible in such a navigation to avoid frequently striking on banks, but in proceeding up with boats of the common description there is little danger in this. The crews jump into the water and commonly lift the boat or pinnace off in a few minutes. Thirdly, the falling in of the banks is a more serious danger than would readily be supposed; for in tracking up when there is no wind, the boats must sometimes be dragged under a precipitous bank of 20, 30 and even 50 and 80 feet perpendicular height, and if this has been undermined or loosened by recent rain, the earth falls in large masses, the wave of which is enough to upset a small boat, and the largest would be sunk if struck by the weight of earth‡. It is particularly necessary to be careful of this danger in putting to shore for the night, but even the best selected spots are liable, through a change in the set of the current, or from some protection above being washed away, to be brought suddenly under the operation of this evil. The rapidity with which the loose soil yields under such circumstances defies description, and in a large fleet made fast to the shore half the boats are often cast loose, huddled together and driven by the current upon those below before any precautions can be taken for their security. A steam vessel never tracking and having the choice always of the two sides of the river (which, without a wind blowing directly up the stream, is not the case with common boats), would be less liable to accidents from this cause than any description of craft now used. Such a vessel might always depend on finding good anchorage for the night.



The fourth and only remaining danger arises from sunken trees, which, falling and becoming fixed in sand-banks, present jagged points frequently below the surface of the water, on which boats striking are staved in. A floating tree is less dangerous than a fixed one, for it may generally be seen above water, and if it should strike a boat, the part that first comes in contact with it yields to the shock, and the worst that generally happens is that the tree carries the boat along with it down the stream, until cleared away.

It must be evident that the dangers and difficulties above described cannot be peculiar to the Ganges: the same precisely must be experienced in the Mississippi, which like it is subject to freshes, and like it runs through a long course of low alluvial soil. The rapidity of of the current of this river in the height of the freshes, that is in the spring season of Europe, is stated in geographical books at six miles per hour, but in the dry season it is but one and a half and two miles, which is much less than the Ganges, whose lowest rate is three miles. Again, the sources of the Mississippi not being liable to the influence of tropical rains, the rise of that river in its freshes cannot be compared with that of the Ganges, which even at its broadest point, that is at the head of the Jellingee, where the soil being light on both sides, there is nothing to check or unnaturally swell the tide, is stated by Major Rennell at 32 feet of perpendicular height, and the fact is confirmed by subsequent measurements of recent date. I know of no river within the tropics on which steam navigation has been introduced extensively, and none therefore preferable to the Mississippi for comparison with the Ganges, when the possibility of introducing steam navigation in the latter is the question. It would seem that the difficulties, from the above circumstances, and the dangers also of the Ganges, are likely to be greater than in the Mississippi, but not dissimilar in kind, and therefore, considering the eminent success with which steam has been introduced in the latter, there is no reason to think they would prove insuperable, nor ought they to be deemed conclusive against an attempt being made to introduce steam here. In the Great Ganges, the simple fact that the river is no where fordable for an elephant below Allahabad in the dryest season, is proof enough that there is every where sufficient depth of water for any description of steam-boat, if only the main channel is followed. Major Rennell, indeed, states the average depth of the stream in the dryest season at 30 feet; good management and good pilotage therefore, in one word, experience, seems all that is wanted to ensure that a steam-boat shall make a safe and speedy passage up to that station. In what time, with what gain upon boats having only the oar, the sail and track-rope, is an important point that can only be settled by repeated experiment. Whether it is worth the while of Government to make these experiments and to incur charges for the purpose, is another branch of the subject that will be discussed presently.

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* River Insurance Company's rates to Allahabad, 3½ per cent., to London from 3 to 4 per cent. according to circumstances.

† Mr. May who has filled the situation of Superintendant of Rivers for nearly 10 years, is now at my suggestion making up a map showing the course of the Great Ganges from the head of the Bhagurettee to that of the Joliuyee, as it has varied each year of his examination of it, and as compared with Major Rennell's Survey of 1780, and Colonel Colebrooke's of 1793. The map, with this gentleman's observations on it, will be a valuable addition to Major Rennell's ingenious essay upon this subject.

‡ Under the High Bank just below Bhagulpoor, Lord Hastings lost 14 baggage boats at once from this cause, assisted by a squall and strong current, which huddled the boats together.

What is stated above leads to the conclusion, that there is nothing in the character and condition of the rivers to prevent an experiment, if not on other accounts unadvisable. Calcutta, indeed, labours under a disadvantage in not being washed by the main stream of the Ganges. In the dry season, the communication with the great river by the three channels that when united form the Hooghly, cannot be depended upon, for the water falls to within a foot of the bed of these channels, closing generally one or two of them altogether, and leaving in the third but a foot or 18 inches water during the two months of March and April, and in the beginning of May. This circumstance appears to render it indispensable that any experiments that may be made should be commenced immediately, and conducted in the rains, or soon after their close, during the period when there is still sufficient water in these channels for the steam vessels to be used. It is true that if the cold season be preferred for an experiment, access to the great river might be found through the Sunderbuns; but for this a long detour would be necessary, making to ordinary boats a difference of at least seven days, in the general voyage. Besides, the prevalence of easterly winds during the rains is an advantage, which more than compensates for the increased celerity of the stream; and the inundation and plenty of water, gives the means of making frequent short cuts to avoid difficult places, and greatly expedites the period of arrival. The same reasons, indeed, which induce individuals to prefer this season for the voyage up, point it out for the time of an experimental steam voyage, should such be determined upon.

1. Bhageruttee or Cossimbazar River.
2. Jellinghee.
3. Mata Bhanga.

I shall now proceed to inquire, with a view to what objects Government should entertain the desire of eventually introducing steam navigation; putting out of view the commercial transactions of the Company, with which we of course have nothing to do, the river navigation is used at present for the following Government purposes:

First. To transport treasure: 38 lacs of rupees of the Gwalior loan were last year brought by water from Agra to Calcutta, and fortunately arrived safe; but instances of the boats sinking and of the loss of treasure are by no means rare occurrences, and as the treasure has to be conveyed in the common native boats above described, it may be assumed liable to the ordinary risk represented by the rates of insurance stated. But for the transport of treasure under the present system, a very large proportionate escort is always required. The 38 lacs of rupees above adverted to were brought down by an entire battalion, so as to employ a large fleet of boats, and the same, or nearly so, would have been the case if a similar amount of treasure had been sent up. For the protection of any amount of treasure that a steamer might be able to carry, a common havildar's guard added to the crew, commander and passengers, would be ample escort; for no band of robbers could follow it or waylay it, as they could not know where the steamer would put in to for the night, or what progress it might make each day.

The treasure of Chittagong and Balasore is now always brought to Calcutta in sea-going steamers, without any guard in addition to the crew, and by arming a river steamer with swivels, and enjoining that it should always lay at anchor by night at a considerable distance from the shore, there can be no doubt that equal security might be provided for an up-river voyage, even without a guard; but it will of course be preferable to have one.

If treasure can be carried by steam more rapidly than by land, as well as more securely, all native and other mercantile remittances would be made by the Government steamers, and should experiment show the plan to be practicable, the item might be made a source of emolument in this way, as well as through the saving of the boats, batta and other allowances to the escorts now employed in the transport of public treasure. But there are other ways in which the plan, if completely successful, would be made to answer: a mint is provided at Benares to coin bullion for merchants there, and also to re-coin the bad and short-weight rupees received by collectors in payment of the land revenue. If Government could depend on the means of forwarding treasure from Benares for coinage in Calcutta, and of

receiving

receiving coin back in exchange in 20 days, the necessity for the mint and its establishment would be entirely superseded, and all that would be required would be an assay master attached to the collector's treasury at the station, upon whose report bullion should be received.

It is not possible to say what might be the saving and what the gain upon the complete establishment of steam navigation for the transport of treasure up and down the rivers: the object is surely sufficiently important to warrant an experiment, in order to determine how far the navigation is practicable for vessels of this description, and within what period the voyage can be performed.

Secondly. Every King's or Company's officer proceeding up the country to join his regiment, or otherwise travelling by water on duty, receives a monthly boat allowance at the rates given below,* and for a journey to Allahabad the period authorized is three months. Now, though it would of course be out of the question to deprive the higher grades of officers of allowances which have been fixed on a scale enabling them to carry up their families and baggage; the junior officers would prefer to have a speedy passage found them by Government on board a steamer, and in the case of cadets and others recently arrived, it would be a great advantage to have the means of forwarding them by such a conveyance: the Government would thus gain so much the more of their services in lieu of the time being wasted unprofitably in the progress to their corps, besides the positive saving in expense, through diminution of the period occupied in the voyage, and by accommodating several in a single vessel. It is true that the present river steamers of Government are not calculated to carry many passengers, but if it be established by experiment made with them that the voyage to Allahabad can be performed in a fortnight or 20 days, the construction of others, or the adaptation of the present vessels to the purpose would follow in due course; the object is certainly well worth the cost of an experiment to ascertain within what time the voyage can be made by steam.

The sums annually paid by Government as boat allowance to officers are noted below†, and from the largeness of the amount an estimate may be formed of the diminution of charge that would result from providing a conveyance to Allahabad for the juniors, who are of course the most numerous, and whose boat allowance forms the bulk of the expenditure.

Thirdly. Analogous to the above is the transport of European troops and stores to the Western Provinces, which is always now done by water: the boat hire paid on this account in the years 1825–26 and 1826–27, appears on reference to the military accountant, to have amounted to no less than 572,422 *l.* in the former, and 456,922 *l.* in the latter year‡. The allowance is stated by Captain Johnson to be 50 maunds per man in the common river boats.

	Per Annum.
* Colonel	*Sa. Rs.* 930
Lieutenant-colonel	630
Major and Head Surgeon	360
Captain, Paymaster, &c.	180
Subaltern	100
Cadet	80
Conductor and Quartermaster	70
Medical Pupils	50

	Months.	Days.
For Agra	6	–
– Allahabad	3	–
– Azimghur	3	–
– Baraiteh	4	–
– Bareilly	4	15
– Benares	2	15
– Berhampore	1	–
– Bundlekund	3	20
– Burragong	2	7½
– Buxar	2	7½
– Cawnpore	3	15
– Chittagong	2	–
– Chunar	2	15
– Dacca	1	–
– Dalamow	3	7½
– Delhi	7	15
– Dinapore	2	–
For Dinapore *via* Sunderbuns, in March and April	2	15
– Futtyghur	4	–
– Ghazeepore	2	7½
– Gorruckpore	3	–
– Gurmuctesur	5	–
– Jughigopah	2	–
– Kairabad	4	–
– Kurnaul	8	15
– Loodeanah	9	–
– Lucknow	3	15
– Meerut	5	–
– Mirzapore	2	15
– Monghyr	1	15
– Moradabad	5	–
– Muttra	7	15
– Patna	2	–
– Pertanbghur	3	15
– Rajemahul	1	5
– Ramoo	2	15
– Secrora	4	7½
– Shahabad	4	–
– Sheundra	7	15
– Settapora	4	7½
– Sultanpore (Benares)	3	–
– Sultanpore (Oude)	3	15

† Boat Allowance:	1823–24.	1824–25.	1825–26.	1826–27.
To King's Officers	*Rupees* 52,500	57,579	47,754	74,044
To Company's ditto	1,06,768	6,73,154	2,23,615	3,10,260

‡ The following statement is from the Military Auditor-general's Office:

Charge of sending an European regiment to Cawnpore by water:	
Commissioned officers, boat allowance, assuming the number of officers now serving with His Majesty's 31st Foot	23,310
Tonnage for 1,000 rank and file, 120 women, 100 children, and 190 followers; also for hospital and commissariat	22,677
TOTAL Charge of Transport by Water	45,987

boats. Now, with steam vessels fitted out for the purpose, and making the passage up and down to Allahabad, say in one month, a regiment would be transported in successive trips with a security, comfort and healthiness to the men, much superior to anything obtained under the present system. In the case of stores, the knowledge that anything required on emergency could be furnished in a month, would materially diminish the necessity of keeping the depôts always so fully supplied. The whole quantity of stores required for the different stations of the army could not probably be conveyed to Allahabad by steam, but all the most valuable and most important might, which would be a considerable gain. Whether it is worth the while of Government to make an attempt to apply steam navigation to such purposes, must depend on the result of experiments to ascertain the period within which the voyage to Allahabad, and eventually to Cawnpore, can be made by such agency: if the result shall justify expectation in this respect, it will then be a question to which of the above objects to apply the improvement first, and in what form to extend it.

Fourthly. Although the voyage by steam can never be made with sufficient rapidity to be applied to the conveyance of the letter mails or dawks, it may yet be exceedingly serviceable in carrying the bhangee or parcel dawk, which is now a large and is likely to be an increasing concern. Upon a rough estimate obtained from the Postmaster-general, it appears that the monthly receipt at the Calcutta post-office for bhangee postage*, being taken at 11,047 rupees, which is the amount realized in June upon eight dispatches, the proportion that would be assignable to steam, supposing all the bhangees up the river as far as Allahabad to be conveyed in that manner, would be about 7,000 rupees. The saving of establishment that would result would be sicca rupees 899 per mensem, supposing the communication to be sufficiently frequent to warrant the exclusive use of steam for this purpose; but as at present there are eight bhangee mails dispatched per mensem, and Government have as yet but two steamers adapted to river navigation, this saving cannot be reckoned upon, except as a prospective advantage. Nevertheless, if experiment shall prove that the passage to Allahabad can be made as rapidly by water as the bhangee mails travel by land, a separate mail might be established in the first instance by such vessels, and the great security of the method of conveyance, the immunity from theft or robbery, and from injury, from weather or accident of any kind, added to the power of carrying larger parcels, must insure an increased resort to this means of transport and thence an increased revenue. The application of steam navigation to this purpose must depend of course on the time within which the passage to Allahabad can be made by steam. Bhangee parcels would require to be conveyed to that station in about 15 days, before such a mode of conveyance could be admitted to supersede the present system; for the bhangee mails carried by relays of men, arrive generally within that time, though not with any regularity.

Fifthly. There is at present an establishment of four expensive boats kept up for the transport of stamped paper to the different district stations. The majority of these are accessible by steamers, and the whole, or the greater part of this establishment, would be saved by employing steamers instead to carry the stamps. The cost of the four boats was about 16,000 rupees, and the permanent charge of each per mensem is rupees 118, or, for the four, rupees 472. Stationery and medical stores are similarly articles of a description that might at once be sent by the steamers to all the river stations, by which a very considerable present saving would be made in the charge of their conveyance by the present plan, or rather the amount of this charge might be transferred to meet in part the expense of the steamers which did the work. These objects are of secondary importance only; still they afford so many additional motives for making a sufficient number of experimental voyages to enable Government to ascertain within what period the passage can be assured, and they help to show that if the experiments are successful, there are abundance of useful purposes which steamers may be made to answer as well immediate as prospective.

With respect to the description of steam vessels best adapted for river navigation, with reference to the different purposes for which Government would eventually require them, the subject is foreign to the immediate purpose of this note. Captain Forbes has, however, furnished a Memorandum, which is annexed, containing some valuable hints, and discussing the question with his usual judgment and professional skill. To that paper the members of Government will of course refer when the question shall be, in what manner to apply steam to any of the purposes required; but preliminary to this is the ascertainment by experiment whether through the application of steam the full desired benefit, or what proportion of it, can be expected. For such experiments the present river steamers of Government appear amply sufficient. Improvements may be made in future vessels, calculated to increase speed or diminish the draught of water, or to extend and improve the accommodation afforded. Every thing of the kind would of course be so much gain; and possessing a perfect knowledge of the capacity, draught and power of the boats, we have, through the result of experiments, actually

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* Bhangee Establishments to River Stations:

	Stages.	Men.	Pay.
			Rupees.
From Calcutta to Moorshedabad - - - - - - -	16	31	124
From Calcutta to Allahabad - - - - - - -	55	189	733
Akoora to Ghazeepore - - - - - - -	3	6	24
Bhaughulpoor to Mirzapore - - - - - - -	5	5	17
	79	231	898

actually made with them, the effect of each improvement may at once be calculated. The most important point of all is to ascertain as nearly as can be done what precise gain of time over vessels ordinarily used for the transport of goods, treasure, public stores or travellers, can be reckoned upon with a steam vessel of a given power and draught, and likewise whether the navigation of the Ganges presents such difficulties as must prevent or discourage the hope of ever successfully applying steam.

The Hooghly and Burhampootur have been built especially for river navigation, and the whole cost of their build will be thrown away if the desired experiments be not made with them. Their dimensions, power of engine and draught of water are given below*, together with the more important particular, viz., their capacity for carrying their own fuel. Assuming the consumption at 100 maunds of coals per day of 12 hours, which I am assured is an outside calculation, six or seven days is the interval at which fresh relays of coal would be indispensable, and the question arises at what distances to make the provision. For the first experiments the safe side must of course be taken, and three if not four relays should be provided for the voyage to Allahabad, assuming the distance to be about 640 miles. This allows 213 miles for each coal station at three, and 160 at four divisions. To accomplish these distances in six or seven days, a rate of from 25 to 35 miles per day of 12 hours must be reckoned upon against the current. These are distances which the river craft continually exceed when they have a fair wind; and assuming the steam-engine to be in place of such a wind, giving as it must a choice at all times of the most favourable channels and parts of the river for upward navigation, it would be to assume a necessary failure to take a shorter distance for the daily progress. For three relays at a distance of about 200 miles from each other, depôts of coal would be required at Rajmuhal, Dinapoor, Benares, and at Allahabad for the return voyage: 800 maunds at each station is an abundant supply. The return voyage would not probably occupy much more than seven days, and the necessity of using at most but half the steam power, would allow the seven days' provision to be husbanded for at least 12 days' use if necessary. If four stations be deemed indispensable, Moorshedabad, Moongeer, Chupra and Benares would seem the most appropriate, or, to relieve the length of the first stage to Rajmuhal, a boat-load of coals might be forwarded to Cutwa, to enable the steamer to proceed from thence with a full supply.

The Diana steamer, which was so useful in the Burmese war, carried the British Resident with his suite up to Umrapoora, on the Irrawaddy, within a month, during the September freshes, stoppages included, and with the disadvantage of using wood instead of coal fuel. The journey is as compared with the Ganges to the height of the city of Benares. There is unfortunately no record of the progress the Diana made *per diem* against the stream of the Irrawaddy, nor of the stations at which the depôts of fuel were established for that voyage †; otherwise that expedition might be assumed to afford useful data for calculation in respect to the proposed experiments, for the Irrawaddy, except that it is not so large, and has consequently less depth of water than the main stream of the Ganges, must be similar in all other respects to this latter river; and it is worthy of remark that the draught of water of the Diana exceeds that of either of the new river steamers lately built, by a foot and a half or two feet, so that the successful trip she made on the occasion alluded to is very encouraging to an experiment with these. On her return, indeed, I have been informed that owing to the subsiding of the inundation and the general shallowness of the river, the Diana had very great difficulty in making the voyage, and that on one occasion she stuck so firmly on a sand bank as not to be extricated without landing every thing of weight and obtaining the aid of several hundred of the Burmese inhabitants in the neighbourhood to lift her off. This, however, occurred in the month of December; and considering the difference in the draught of water of the new steamers, the circumstance should be no argument against dispatching them to Allababad on the experimental voyage proposed, more especially at the present season of the year.

In

——	Power of Engine	Length on Deck.	Breadth.	Tonnage by Measurement.	Draught of Water, full laden with Coals, &c.	Number of Hours Fuel, Country Coal.	Consumption per Hour.
	Horse Power.	*Feet.*	*Feet.*		*Feet*		*Mds. Lbs.*
Hooghly -	2 of 25	105 2	18	158	4	84	8.25 or 709
Burhampootur	2 of 25	104 4	18	156	4	72	8.25 or 709

† Doctor Stewart, who accompanied Doctor Crawfurd as surgeon, and to whom I have caused application to be made on the subject, writes, that nobody kept a journal, "but in going up we experienced no difficulty whatever in September (except for supplies of fuel) and travelled generally 30 miles a day. Coming down, the river had fallen and several banks had shifted, so that we always had the jolly boat a head, and often from ignorance of the channel had to kedge along; when we could procure a pilot to point out the channel from one town to another, we got on very well; we drew never less than six feet."

Appendix, No. 25.

(4.) Note on the introduction of Steam Navigation in Bengal.

In addition to the dispatching of coal, it will be necessary for the success of the proposed experiments as well to secure the services of an experienced manjee, well acquainted with the river, (which is by no means difficult, for there are many men whose whole life has been spent in making voyages up and down), as to provide local pilots at all the different points. Precautions of this kind can always be taken by notice beforehand to the local functionaries and police daroghas; and in case of any unforeseen emergency, these will readily provide any extra assistance that might be necessary to extricate the vessel and save the property of the State.

With respect to the expense: in an experimental voyage of this description it is only of importance to notice the item for the calculation of future results. Exclusive of the ordinary establishment and wear and tear of the steamer, the charge is confined to the coal and contingent expenses. For the voyage up and down at 800 maunds for each station, as above assumed, the total expenditure of coal, supposing the vessel to arrive always with none left of the preceding supply, and supposing also the entire supply sent to Allahabad to be consumed in the voyage down, would be 4,000 maunds. The best coal is now put on board at Calcutta for seven annas a maund: unfortunately none is to be found at any point of the voyage except such as may be forwarded from Calcutta. This is certainly a great drawback, and perhaps were the banks of the Soane explored, a coal similar to that found near the Dumoodur in Burdwan might be discovered, for there is no great dissimilarity in the character of the country through which the two rivers run. At present, however, the cost of coals for the depôts must be taken at the Calcutta price *plus* the charge of conveyance to the desired station. At Allahabad coal has been delivered to Government on contract at a rupee per maund: taking 12 annas therefore as the medium charge per maund for all the stations, the total expense of the voyage would be 3,000 rupees for coal. For pilots, additional crew and contingencies 500 rupees more might be added, making 3,500 rupees the total charge to be placed to the account of the experiment. The risk, wear and tear, and ordinary charges of the vessels dispatched must of course also enter into any calculation that may hereafter be made for the purpose of showing that steam navigation can or cannot be applied beneficially to any given public object; but such items are foreign to the determination whether an experiment shall be made or not. The extra expense that it will occasion to Government is all that has at present to be considered; in other words, whether it is worth 3,500 rupees to ascertain with what gain in time, over the ordinary boats of the country, steam navigation can be introduced up to the station of Allahabad. I have named this station, and confined my observations to it, because immediately beyond the navigation is exceedingly difficult. For the five miles between the fort of Allahabad and the village of Popamow the river falls in a race over loose sand with a velocity not equalled in any other part of the stream, and the nature of the soil keeps it perpetually shallow, more especially during the rains, when the width is very great. This is decidedly the most dangerous and difficult point of the entire navigation of the Ganges; and it is customary for travellers to disembark, and for boats with merchandize to lighten their draught before they encounter its dangers. The river steamers now belonging to Government have neither sufficient power, nor is their draught sufficiently small to be able to make a certain passage of this rapid; consequently it is best not to attempt it, or at least not to include it in the calculations of the first experiment. The cause of steam navigation will suffer nothing by being first considered with reference to the result that may be ascertained by an experimental voyage to Allahabad. Cawnpore being the principal station of the army of Hindoostan, is doubtless a most important place to be reached by steam: it is 120 miles, or one coal relay, beyond Allahabad; and if the latter station can be brought within the influence of the improved system, its eventual extension to Cawnpore would soon follow.

To conduct satisfactorily an experimental voyage of the kind proposed requires something quite distinct from nautical skill: indeed for the mere command of the vessel in the daily progress, a manjee would be the most efficient captain; Government will require, however, that the route followed should be noted and laid down, that the nature of the difficulties experienced, and the manner in which they are overcome, should be distinctly registered, for a warning and instruction to others; and that a particular set of observations should be made in regard to the power of the steam and the strength of the current, and the manner of advancing against the latter, and the fitness of the vessel under all circumstances of current and wind to make way. All these questions require a man of scientific and observing habits, and above all things a person on whose judgment in such matters it would be safe to rely.

(signed) *H. T. Prinsep*,
Secretary.

Calcutta, 31 July 1828.

P. S.—I have been reminded that in the above paper, which has been prepared for the information of the Governor-general, agreeably to his command, I have omitted to explain sufficiently for what purposes, and with a view to what objects the Hooghly and Burhampootur steamers have been built; and hence that the question is argued as if the matter for Government to decide were purely how to render serviceable vessels which have been constructed at considerable expense, but would be useless unless a mode of employing them experimentally could now be devised. It certainly was far from my purpose to give to the question such a turn; but the two vessels having now been so recently launched, I conceived all that had passed when it was determined to build them, was already so fully known and familiar as to render any special advertence to that part of the subject unnecessary. In order to prevent misconstruction, however, and complete the *exposé*, the following notice

Steam Communication with India, and on the Rivers of India.

notice is added of the circumstances under which the two river steamers in question were constructed.

Soon after the conquest of Assam, the difficulties of the navigation of the Burhampootur, from the strength of the current and prevalence of east winds, and the want of any ready means of communication by land with the upper parts of the valley, suggested to Mr. Scott the expediency of applying steam to secure the desired facilities. It was reckoned both that the troops in the valley might be more easily supplied in this manner, and that a great reduction might be made in the number kept up, if through the use of steamers the means were obtained of moving them quickly in every direction. The secretary in the Secret and Political department brought these circumstances under the notice of Government, in a Note recorded in the Political Proceedings of the 30th September 1825; and it was resolved, with reference to the opinion of Captain Forbes and other intelligent persons cited by Mr. Swinton, to request the Honourable the Court of Directors to forward two pair of boat engines capable of being applied to vessels adapted to the navigation of rapid rivers. The power stated as requisite for the purpose was two 20-horse engines for each vessel to be built, and it was at first contemplated that both the steamers should be employed in the Assam Valley.

The Honourable Court, in compliance with the application so made, forwarded the engines now in the Hooghly and Burhampootur, but instead of 20-horse power engines, they are all of 25, being made by Mr. Maudsley, one of the first machinists of England, who, justly reckoning that the powers of steam in vessels of the description required had been somewhat overrated, thought it better to exceed the indent. Along with the engines, plans were forwarded from England of the vessels to be built for them; and the Burhampootur, both in build and dimensions, corresponds as nearly as can be with these plans.

Upon the arrival of the engines in 1826, Mr. Seppings, the Company's marine surveyor, observing that the vessels were comparatively small, and incapable of affording the accommodation desired for any number of troops, thinking likewise that by widening the beam and adding to the length, a less draught of water would be secured, proposed to alter the plan to obtain these advantages. He further stated, that to furnish crooked timbers for the sides of the vessels, according to the English plans, would add greatly to the expense; he proposed therefore to make the floor or bottom quite flat, joining the sides on at a right angle, whereby a greater capacity of stowing coal would, he conceived, be obtained with less draught of water. These alterations were recommended to Government by the Marine Board, whereupon Mr. Swinton laid a further note before the Government, pointing out that the deviation from the English plans would require the main shaft of the paddle-wheels to be cut and lengthened; that this was a hazardous operation, and, with the other alterations, might endanger the success of the whole design, if both vessels should prove unserviceable in consequence. He accordingly urged that one at least should be built upon the European plan, which was clearly the safer. On this occasion Mr. Swinton represented that one boat only might suffice for service in the Burhampootur, under the commissioner on the north-eastern frontier, and that the other might be made applicable to general service on the Ganges, or elsewhere, as Government might find occasion to employ it. In order to overcome the difficulty about crooked timber for the sides, a tender was presented by Mr. Swinton from Mr. James Kyd, who offered to build a vessel exactly according to the English plan for 85,000 rupees. Yielding to Mr. Swinton's arguments, Government determined that one of the two vessels should be built on the English plan, though at a somewhat increased charge, and though at first authority was given to increase the beam of the other, that scheme was ultimately relinquished, and the Howra Company tendered to build the other boat for 65,000 rupees, with beam and length according to the English plan, but without crooked timbers, and with a rectangular section across. The Burhampootur is the vessel built by Mr. Kyd, the Hooghly that of the Howra Company, and both are declared to be equally well executed according to the contracts.

When the Burhampootur was finished it was determined to assign her for service in the Assam Valley, and relays of coal having been forwarded, she was to have started about the middle of the past month. The Hooghly was to be retained for general service at the Presidency, where there is employment for a vessel of the kind in conveying troops to the Chinsurah depôt, and in other duties, for which the sea-going steamers are not so well adapted.

The dispatch of the Burhampootur to her destination in Assam has been delayed in consequence of its being the wish of the Governor-general that the question of steam navigation should be first taken up as a general one, and be considered with reference to all the purposes to which vessels propelled by steam may eventually be made applicable in this country, leaving the local appropriation of one of the existing boats to the particular purposes contemplated in Assam, to stand over until experiment shall have been made on which to form a determination as to how far it is worth the while of this Government to apply steam more extensively in place of the common river craft, now of necessity used. The above Memorandum has been prepared by the Governor-general's direction, in order to bring this question forward.

(signed) *H. T. Prinsep*,
Secretary.

7 Aug. 1828.

(5.) Extract Public Letter from Bengal; 31 March 1829.

(5.)—EXTRACT PUBLIC LETTER from *Bengal*, dated 31st March 1829.

131. WE approved the proposition for letting out to hire the Government steamers, as a means of reducing the charge of maintaining them. The Marine Board were accordingly desired to fix a rate for each vessel, including the new steamer Hooghly, and to give public notice that they would be for hire at any time when not actually engaged on the public service; but we cautioned the Board against entering into engagements of a nature to embarrass Government in case of any sudden call for the services of a steamer.

(6.) Extracts Report on proposed establishment of Steam-tugs on the Hooghly.

(6.)—EXTRACTS REPORT of COMMITTEE appointed by Government for the purpose of discussing in all its bearings the proposed Establishment by Government of a sufficient number of Steam-tugs to insure the more speedy and safe navigation of the River Hooghly.

1. THAT the introduction of steam-tugs is desirable in the highest degree, and that the adoption of such a measure will afford facilities in the navigation of the river, hitherto but very partially known, your Committee have no hesitation in saying the primary advantages to be derived are self-evident; but there are others of collateral bearing, the limits of which cannot be defined but by mature experience; amongst the former, the most prominent are: 1st. Expedition in the passage up and down the river; 2d. The ability to move up and down at a greater draught of water than at present; 3d. Less risk of grounding, from the ship being under greater command; 4th. A saving in anchors and cables; and the value of each of these advantages to the shipping interests varies according to circumstances, besides which, when the fact has been once established that the risk of this river has actually been reduced, much of the present prejudice existing among shipowners and underwriters to the river, will gradually wear away, and the consequence will be an increase of shipping in the river.

2. Your Committee cannot avoid stating, that the interests of the Honourable Company are likely to be more promoted by the adoption of the proposed tugs, than any other party concerned in the shipping of this port, particularly as respects their China ships, and the trade carried on by their regular and extra ships; the two latter descriptions will in future be brought off town and laden, by which measure demurrage, sloop hire, and the heavy losses sustained by disaster and plunder at the lower stations of the river will be prevented; in fact, so much will be gained by the change of the system, that it will be the interest of Government to bring up their trading ships and take them down by steam free of all charge against their owners.

3. Your Committee conceive it undesirable to attempt, in the first instance, to establish the full number of tugs to conduct the whole navigation of the river; they think it would be far more advisable to try the experiment on a small scale, by which means the advantages and disadvantages of the system would be sufficiently developed to afford much more sure grounds for the foundation of a full and efficient establishment than can possibly be obtained at the present time, and with this view of the case, your Committee beg to observe that Government have the means already at command to commence the dispensation of the many advantages we have pointed out in favour of all parties concerned, by equipping the Enterprize, Irrawaddy and Ganges as steam-tugs, which measure we are assured will equally promote the shipping interests of this port and the best interests of the Honourable Company.

13. Your Committee have great satisfaction in submitting to the notice of his Lordship in Council a very comprehensive Memorandum of the results likely to appear by the adoption of steam-tug in aid of the navigation of the Hooghly, from the pen of their able and intelligent colleague, Mr. James Mackenzie, which document they deem equally conclusive and convincing.

14. Should his Lordship in Council not be disposed to employ the three Government steamers as proposed, your Committee would recommend that immediate steps be taken to establish two tugs of the following burthen and power; one of about 270 or 280 tons burthen, and furnished with two engines of 80-horse power each, and copper boilers; the other to be from 200 to 250 tons burthen, with two 60-horse engines, the first to ply below Mud point, and the other all above that place.

(7.) Memorandum relative to Steam-tug Establishments.

(7.)—MEMORANDUM by *James Mackenzie*, Esq. relative to the Advantages likely to result from attaching Steam-tug Establishments to the existing Pilot Service, dated 20 December 1827.

IN 1822-23, 219 private vessels arrived at and 215 departed from Calcutta, none of which experienced any detention on the passage from or to the Sand Heads, except what attended the navigation of the river. In some cases, the progress of those ships would not have been facilitated by the assistance of steam-tugs, but in most instances a material saving of demurrage would have been effected by such assistance, and the extent of the accidents experienced from the usual navigation of the river would have been materially reduced. It will no doubt be admitted, that the use of steam-tugs would reduce the average passage of ships arriving in February, March, April, May and June, to three days, in July, November, December and January, to four days, and in August, September and October, to five days; also, that the average passage of ships outward bound would be thereby similarly reduced, in November and December, to three days, in October, January, February, March and April,

April, to four days, and in May, June, July, August and September, to five days; with reference therefore to the actual passages of the above vessels that arrived and departed in 1822-23, between Calcutta and the Sand Heads, the following results of comparison show the demurrage, calculated at eight annas per ton per day, which would have been saved by the assistance of steam-tugs, in all cases of protracted passage:

ON ARRIVAL.		Number of Ships.	Tons.	Demurrage.
Ships that would have had their passages shortened by the aid of steam-tugs.	Ships of 500 tons and upwards - - - -	36	21,467	57,770 2 11 –
	Ships from 300 to 500 tons	64	25,253	60,454 82 6 3
	Ships under 300 tons -	55	10,903	18,404 8 1 11
		155	57,623	1,36,629 2 5 11
Ships that would not have required steam-tugs -		64	22,944	
TOTAL - - -		219	80,567	

ON DEPARTURE.		Number of Ships.	Tons.	Demurrage.
Ships that would have had their passages shortened by the aid of steam-tugs.	Ships of 500 tons and upwards - - -	45	26,628	1,12,106 4 3 4 –
	Ships from 300 to 500 tons	94	37,459	1,07,626 2 13 11 –
	Ships under 300 tons -	74	14,323	35,646 8 2 7 9
		213	78,405	2,55,078 8 3 4 1
Ships that would not have required steam-tugs -		2	718	
TOTAL - - -		215	79,103	

But in the same year there were 29 ships besides that experienced extra detention on the inward or outward passage; and five more ships that were so detained on both passages, so that, allowing the demurrage attending the extra detention to be balanced by the extra expenses attending its causes severally, and considering the demurrage for the whole detention would have been saved by the tugs, the above calculation, adding those 44 ships, will stand thus:

ARRIVALS.	Number of Ships.	Tons.	Demurrage.
Ships of 500 tons and upwards - - - -	62	37,717	1,40,343 – 3 11 6
Ships from 300 to 500 tons - - - - -	75	29,773	85,508 8 2 13 3
Ships under 300 tons - - - - - -	56	11,223	20,164 8 1 13 –
Ships that would have had their passages shortened by the aid of steam-tugs - - -	193	78,613	2,46,016 – 3 2 –
Ships that would not have required the steam-tugs	70	25,752	
TOTAL - - -	263	1,04,365	

DEPARTURES.	Number of Ships.	Tons.	Demurrage.
Ships of 500 tons and upwards - - - -	72	42,015	2,54,487 6 – 10 –
Ships from 300 to 500 tons - - - - -	109	43,579	1,52,691 3 8 – –
Ships under 300 tons - - - - - -	75	14,543	35,976 8 2 7 6
Ships obtaining benefit from steam-tug assistance - - - - - - - -	254	1,00,137	4,43,154 8 4 6 9
Ships that would not have required the tugs -	2	718	
TOTAL - - -	256	1,00,855	

Appendix, No. 25.

(7.) Memorandum by James Mackenzie, Esq. relative to Steam-tug Establishments.

Aggregate Number of Ships arriving and departing, with their Tonnage and Demurrage:

—	Number of Ships	Tonnage.	Demurrage.
Arrivals - - - - - - - - - - -	263	1,04,365	2,46,016 -
Departures - - - - - - - - - -	256	1,00,855	4,43,154 8
	519	2,05,220	6,89,170 8

Giving an average Demurrage per Ton on arrival or departure - *Rs.* 3 5 8

In the same year also of the Honourable Company's ships, the cargoes of which were comprehended in the Government accounts of the year, there were 13 arrivals, and the same number of departures; and supposing that steam-tugs would have brought them up to Calcutta at once, and taken them down loaded, or made an approach to such an object, according to the expectations expressed in the Board's letter, with a saving in demurrage equal to the average above stated for ships exceeding 500 tons, the calculation on this account would stand thus:

HONOURABLE COMPANY'S SHIPS.

—	Number of Ships.	Tonnage.	Demurrage per ton.	Entire Demurrage.
Arrivals - - - - - - -	13	14,451	3 11 6	53,739 10 6
Departures - - - - -	13	14,502	6 - 10	87,767 5 -
	26	28,953	4 14 2	1,41,506 15 6

The estimate of demurrage therefore that might have been saved in the above year by the employment of steam-tugs, in all cases of arrivals and departures of trading ships, is as follows:

ARRIVALS AND DEPARTURES.	Number of Ships.	Tonnage.	Demurrage.
Honourable Company's trade - - -	26	28,953	1,41,506 15 6
Private trade - - - - - - -	519	2,05,220	6,89,170 8 -
	545	2,34,173	8,30,677 7 6

There were besides, in the same year, the arrival and departure of other Government vessels, as the Ernaad, &c. which would have been equally benefited by the assistance of tugs, but are not included in the above.

The data for the above estimate has been drawn from the account of the Master-Attendant's office; but to estimate the value of the property affected in the calculation, I have taken from the Government records, the account of imports and exports for the same year, distinguishing the Company's from the private trade, as follows:

—	Honourable Company's Trade, Number of Ships.	Tonnage.	Valuation.	Valuation of Cargo per Ton.
Imports - - - - -	13	14,451	13,68,381	94,69
Exports - - - -	14	14,943	1,81,12,755	1,212,12
		29,394	1,94,81,136	662,75

Private

Private Trade, deducting the Tonnage and Cargoes of Dhonies:

—	Private Trade, Number of Ships.	Tonnage	Valuation.	Valuation of Cargo per Ton.
Imports - - - -	271	1,08,687	4,24,88,031	390,92
Exports - - - -	278	1,08,881	4,85,00,327	445,44
		2,17,568	9,09,88,358	

Honourable Company's imports and exports - - -	Sa. Rs.	1,94,81,136
Private imports and exports - - - - - - - -		9,09,88,358

Estimating the value of the Honourable Company's ships at 200 rupees per ton, and considering the private ships as insured at the same rate, then

Honourable Company's ships, arrivals - *Tons* 14,451
— departures - - 14,943
29,394÷2= 14,679 a' 200= 29,39,400

And private ships arrived - - - - 1,08,687
— departed - - - - 1,08,881
2,17,568÷2=1,08,784 a' 200=2,17,56,800

Amount value of ships and cargoes - - - - *Sa. Rs.* 13,51,65,694

In 1822-23 there were three vessels lost going out, viz. the Liverpool, Oracabissa and Helen; and it may be presumed that had steam-tugs been then in full employment, no such catastrophe would have occurred, as they would have been either at sea when the gale came on, or the steamer in charge of each could have taken her to a more sheltered situation on its approach.

According to the preceding estimate of value, this loss will stand thus:

				Sa. Rs.
Liverpool - -	*Tons* 527	Total Tonnage 975	a' 200 rupees per ton for the hulls	1,95,000
Oracabissa - - -	280		a' 44,544 rs. per ton for the cargoes	4,34,304
Helen - - - -	168			
				6,29,304

making, with the above estimated demurrage, a sum of sicca rupees 14,59,981. 7. 6. loss from demurrage and shipwreck in the river, during 1822-23, or more than one per cent. on the entire value of the ships and cargoes, both Company's and private.

The use of the steam-tugs would be also attended with a material saving in anchors and cables, as few of these in comparison to what are at present lost, would remain subject to the liability of loss, when a constant choice of anchoring ground existed. I should consider this saving to be perhaps under-rated when estimated at one anchor and cable, value 1,600 rupees, for every four ships, or 1,600 rupees on every eight of the arrivals and departures, (545) equal to 200 rupees for each arrival and departure, viz. sicca rupees 1,09,000. In 1823 when my attention was first directed to the subject, I estimated the amount of loss under this head at a considerably higher rate, from the knowledge of very extensive losses of this description that had taken place; but the increasing use of chain cables must have tended to diminish such loss, although it has increased losses of another kind, from the additional damage thereby occasioned to the hulls of vessels obliged to anchor in unfavourable situations.

Another head of expense would be greatly reduced by the use of steam-tugs, viz. the charges incurred in consequence of vessels grounding on the passage up or down, for docking, unloading and reloading, damage sustained by the cargoes, demurrage, &c. This I should conceive to be under-rated at another lac of rupees; and I am of opinion that the charges resulting from the loss of anchors and cables and from grounding, beyond what the use of steam-tugs might have been unable to prevent, must have been sufficient in 1822-23 to increase the above estimate of demurrage and actual loss from shipwreck to sicca rupees 18,00,000.

I apprehend also, that the risk attending the conveyance of cargo to and from ships at the lower stations in the river, is considerable at certain seasons, and that the damage and loss resulting therefrom, the weather and the misconduct of boat's crews both considered, might be deserving of separate estimate; but connecting these with the demurrage, above stated, and viewing the whole amount with reference to the combined interests of owners and shippers, I should not consider it as over the mark for general calculation, although in

II.
FINANCE (Trade).

Appendix, No. 25.

(7.) Memorandum by James Mackenzie, Esq. relative to Steam-tug Establishments.

individual cases many might estimate their demurrage at less, and some few, from particular circumstances, might reckon their own at a greater rate; it may be sufficient, however, to show when the risks of entire loss, of loss from grounding, of losing anchors and cables, &c. with which the underwriters are immediately concerned are added to the account, that there is sufficient reason for all persons interested to desire the establishment of steam-tugs in direct aid of the pilot service.

As the expence of providing and employing steam-tugs would be necessarily great, the requisite charge for their assistance would be in proportion compared with the existing pilotage charges; but as it would be clearly for the interests of owners, shippers and underwriters that the intended assistance should be obtained in perhaps a majority of cases, I have no doubt that the wishes of Government with regard to diminishing the expenses of the pilot establishment, and at the same time improving the navigation of the river, would be fully answered by creating the proposed establishment of steam-tugs, and leaving their employment entirely optional on the part of owners and commanders of ships.

Supposing that, with regard to arrivals, a number of ships equal to those on which demurrage has been above calculated for the six months of 1822-23, from July to December, both inclusive, were to use the steam-tugs when inward bound, the charge being for ships above 750 tons three rupees per ton, and for those from 500 to 750 tons, 2 rupees 12 annas, or at an average of 2 rupees 14 annas for those above 500 tons, for ships from 300 to 500 tons at an average of 2 rupees 8 annas, and for those under 300 tons, 2 rupees, the results of actual payment compared with demurrage would be as follows:

—	No.	Tonnage.	Demurrage.	Steam-tug Charge per Ton.	Entire Steam-tug Charge.
				Rs. As.	
Ships of 500 tons and upwards	42	25,446	1,08,637 –	2 14	73,157 4
– from 300 to 500 - -	51	20,393	58,876 8	2 8	50,982 8
– under 300 tons - -	29	5,769	12,646 –	2 –	11,534 –
	122	51,608	1,80,159 8	- -	1,35,673 12

And the results of actual payment compared with demurrage for the similar departures in the other six months of the same year, would be

—	No.	Tonnage.	Demurrage.	Steam-tug Charge per Ton.	Entire Steam-tug Charge.
				Rs. As.	
Ships of 500 tons and upwards	37	22,537	1,63,706 –	2 14	64,793 14
– from 300 to 500 tons -	56	22,055	90,678 8	2 4	55,137 8
– under 300 tons - -	43	8,605	22,806 8	2 –	17,210 –
	136	53,197	2,77,191 –	- -	1,37,141 6

Thus 258 arrivals and departures (less than one-half of the whole) liable to an aggregate expense of demurrage of sicca rupees 4,57,350. 8. would pay for the aid of steam-tugs - - - - - - - - - - - *Sa. Rs.* 2,72,815 2 –

Add to this a charge on Honourable Company's ships a' 4. 14. 2. per ton for steam-tug assistance, as above stated on 28,953 tons and 26 ships - - - - - - - - - - - 141,506 15 6

Estimated steam-tug charge on 284 arrivals and departures within the year - - - - - *Sicca Rupees* - 4,14,322 1 6

I am of opinion that three steam-tugs, two of 160-horse power each and one of 120-horse power, would be found sufficient to answer the wants of the port, considering their employment to be optional with the public; that they could be prepared complete for service at an entire cost of sicca rupees 7,00,000; that they would render three pilot vessels unnecessary, and that the officers and crews of these pilot vessels would be sufficient for the navigation of the tugs. In this view the ordinary sailing expenses of the tugs would remain comprehended

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hended within the existing charges of the pilot establishment, and the extra expenses might be estimated as follows:

—	FOR ONE VESSEL		FOR THREE VESSELS.	
	Per Month	Per Annum.	Per Month.	Per Annum
Engineer Department - - - -	600	7,200	1,800	21,600
Coals for 25 days, at 12 maunds per hour, and 10 hours each day - -	1,500	18,000	4,500	54,000
Interest on cost of the vessels, 7,00,000, at 12 per cent. - - - -	- -	- -	7,000	84,000
Wear and tear, say 12 per cent. - -	- -	- -	7,000	84,000
Superintending Engineer at 800 rupees per month - - - - - -	- -	- -	- -	9,600
Excess of Annual Charge to the Pilot Establishment for three tugs - -				2,53,200

This hasty estimate may be found defective, but should it come near the truth, as the amount of estimated additional charge to the pilot service is less than two-thirds of the above estimated steam-tug charge in 284 arrivals and departures, it might be found that two rupees per ton on every inward or outward passage of ships above 500 tons, 1/8 on those from 300 to 500, and 1 on those under 300, with 3 on the Honourable Company's ships, would more than cover the additional charge, as the steam-tug receipts on the above 284 arrivals and departures would at these rates amount to sicca rupees 2,60,869, and the comparative lightness of the rates would be attended with an increased employment of the vessels.

Many ships would under such circumstances use the steam-tugs at all seasons, whether inward or outward bound, and if the steamers which would be capable of bringing up or taking down ships of 1,200 tons, were found equally capable of bringing up or taking down at once two vessels (each) from 350 tons downwards, the charge to small vessels might be thereby lessened further, with an increased certainty in regard to the sufficiency of the receipts.

The above charges are considered as distinct from and beyond the usual pilotage charges, and not applicable to vessels declining the assistance of the steam-tug establishment, but should they after so declining require subsequently partial assistance, they ought to pay the whole inward or outward charge, as the employment of the tugs sent purposely to their aid would, unless in some casual cases, occupy nearly the same time.

As the expense of the tugs would eventually be shared by owners, shippers and underwriters, indirectly if not directly, they ought to be left to settle it among themselves according to their estimate or experience of risk and demurrage.

The tug should be adapted as much as possible for the exclusive purpose of towing with the best effect, having only the means of accommodating such pilots as might require to proceed to or from the pilot station beyond their own officers.

I consider (as above alluded to) that the proper parties to superintend and conduct the navigation of steam-tugs would be (eventually, if not from the commencement,) one active branch or master-pilot for each, and some junior officers of the pilot establishment, changed occasionally in individual cases, to give all the service the opportunity of becoming acquainted with its general details. It would, in my opinion, be indispensable to have an able, active and responsible individual, thoroughly acquainted with the nature and management of steam machinery, to inspect the vessels daily when at Calcutta, and to keep a vigilant eye over the conduct of the working engineers.

By making steam-tugs an integral branch of the pilot establishment, the Government would be eventually enabled to make very considerable retrenchments in the existing scale of their marine expenditure: for if any row-boats would be required, six pilot vessels or fewer might be found sufficient for the duty of the cruizing station, allowing one to be always at or on the passage to or from Calcutta. A less establishment of pilots would be ultimately found as efficient as the present. It might be however injudicious to proceed to retrenchment until the steam-tugs had come into complete operation, and had shown by experience, the expediency of dropping whatever should be found superfluous. In lessening the number of pilots, the interests of the parties could be sufficiently provided for by Government in many ways, so that no individual injury might be sustained, that the service remain the same as to allowances and prospects, on a reduced scale only as to numbers.

The abolition of any existing port charges, or the reduction of the steam-tug charge eventually to a *minimum* rate, would of course merit and obtain the consideration of Government. After the new establishment had come into complete operation, and had shown how far an increase of aggregate receipts could warrant reduction in a description of charges, which must under any circumstances press heavily on the commerce of the port.

Howrah, 20 December 1827. (signed) *James Mackenzie.*

Appendix, No. 25.

(8.) Letter from Bengal Government; 18 May 1830.

(8.)—EXTRACT LETTER (Public Department) from the *Bengal* Government to the Court of Directors, dated May 18, 1830.

2. We propose in this communication to state what has been done and what is proposed to be done in respect to the introduction of steam navigation into the rivers of this country.

Cons. 3 Jan. 1828,
No. 38 to 40.
Cons. 27 March,
No. 11 & 12.
Cons. 10 April,
No. 42 & 43.
Cons. 17 April,
No. 31 to 35.
Cons. 24 April,
No. 7.
Cons. 15 May,
No. 29 to 31.

3. The two steamers, Hooghly and Burhampootur, were launched in the beginning of the year 1828, and on our proceedings, noted in the margin, will be found some correspondence respecting the naming and appointing establishments and commanders for both vessels; also touching their draught, consumption of fuel, capabilities, and eventual employment.

4. It was at first proposed that the Burhampootur should proceed to the river Burhampootur, to be at the disposal of Mr. D. Scott, the political agent in the eastern frontier, so as to afford him the means of prompt communication with the posts of Upper Assam, which are accessible only by water, and for a great part of the year with extreme difficulty, owing to the strength of the current and the prevalence of easterly winds blowing the same way with the stream. The Hooghly was to have remained at the disposal of Government at the Presidency, and to be there made applicable to any service that might arise.

Cons. 5 June,
No. 19 to 21.
Cons. 26 June,
No. 14 to 16.
Cons. 7 August,
No. 33 to 35.
Cons. 24 Apr. 1828,
No. 7.

5. Very soon after the arrival of the present Governor-general, his particular attention was given to the subject of river steam navigation, and the prosecution of the Burhampootur's voyage to Assam was for the time suspended, it being his Lordship's desire that before either of the vessels should be appropriated to any particular service, the question of steam navigation upon the rivers of India should be considered as a general one, with reference to all the purposes to which vessels propelled by steam might eventually be made applicable in this country.

Cons 12 June 1828,
No. 28 to 30.
Cons. 15 Aug. 1828,
No. 7 to 15.

6. By his Lordship's desire our secretary prepared and laid before us a Note describing the manner in which the navigation of the rivers was at present conducted, and the dangers, delays and accidents to which it was liable, and pointing out the objects to which, in his opinion, the propelling power of steam could be applied with advantage.

7. This paper, with other memorandums bearing on the question, was forwarded to the secretary at the India House in a letter dated 10th August 1828, and will doubtless have been laid before your Honourable Court. It was resolved to order an experimental voyage to Allahabad with one of the new river steamers as a preliminary measure to any further consideration of the subject. We selected two intelligent officers, Captain Johnston, of the Enterprize, and Captain Prinsep, of the Bengal Engineers, to superintend the experiment, and report upon the results. Copies of the instructions issued to them, and to the Marine Board, upon the occasion, were forwarded to England in the packet, addressed to the secretary at the India House, above referred to.

Cons. 23 October,
No. 47 & 48.
Cons. 10 Dec. 1828,
No. 68 & 69.
Cons. 10 Dec. 1828,
No. 70.
Cons. 23 Jan. 1829,
No. 50 & 51.
Cons. 14 July 1829,
No. 44 to 46.

8. The voyage to Allahabad was accomplished, including stoppages, in 24 days, and 14 days were occupied in the return, including two days' delay at Benares to repair and refit. From Captain Johnston and Captain Prinsep we received full reports upon the state of the river and incidents of the voyage, and from the latter officer we further received a corrected survey of the Ganges and Hooghly rivers, as traversed by the steamer; we obtained also a particular report from Captain Smith, the engineer officer at Allahabad, upon the state of the Ganges at that place. This had been called for in consequence of its being represented to us that the navigation was more difficult and dangerous at that point than at any other in the whole course of the river. We beg to solicit the attention of your Honourable Court to these reports, which are replete with important and valuable information on the subjects discussed in them. We ordered Captain Prinsep's map of the rivers to be lithographed, for the use of the department, which having been done under Captain Prinsep's superintendence, 20 copies have been already forwarded to your Honourable Court.

Cons. 22 Sep. 1829,
No. 51 to 54.
Cons. 7 Nov. 1828,
No. 77 (A).

9. We further called upon the Board to report upon the expense and the practicability of making the alterations suggested by Captain Johnston in the rudder and other parts of the Hooghly steamer, so as to fit her for a second experimental voyage, which we desired to be made when the river should be at its lowest.

Cons. 10 Dec. 1828,
No. 71 to 73.

10. Our final resolution upon the subject of this first voyage, and the results it had elicited, including the Board's reply to the reference above cited, is recorded as per margin. It was to the following effect:

11. It seemed that the Hooghly steamer, labouring under the disadvantage of a defect either of construction or in her rudder, which made her very difficult to steer, had nevertheless performed the voyage to Allahabad, in the most unfavourable season, in 20 days of 12 hours steaming, without hazard or injury, and without meeting any obstacle not easily surmounted. It was the opinion of the officers employed that with better arrangements to obtain pilots, or with what must of course be the necessary consequence of prosecuting these experiments, more knowledge of the channels of the river in those conducting the the Enterprize, the time of the upward voyage might have been very considerably abridged, we were indeed led to hope that with these advantages it might in the rainy season be accomplished in 15 days by the route followed on this occasion; the voyage down occupied 10 days, which was evidently much more than would have been necessary if the channels had been well known so as to have admitted of the power of the steam being freely used. The caution most properly employed by Captain Johnston on this first occasion will be superfluous hereafter, and a gain of at least two days will then probably be made in the return voyage. Thus it appeared that, including stoppages for coal or from accident, the Government could reckon upon being able to make the voyage up and down in the rainy

season,

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season, between Calcutta and Allahabad, in one month, with either of the present river steamers: so far, therefore, the important question as to the possibility of applying such vessels on the Ganges for purposes of internal navigation had been set at rest, and the probable gain of time over the craft of the country with vessels of their dimensions and power of engine had also been ascertained.

12. The officers employed on the expedition had rightly given their attention to the accumulation of information respecting the state of the river, and their reports did them great credit. The facts collected by them in regard to its rise and the rapidity of the current at different seasons and at different places were curious and interesting; the observations forwarded by Captain Smith from Allahabad, as to the state of the channels above the junction of the Ganges with the Jumna, afforded results novel and unexpected. The map that had been prepared by Captain Prinsep of the present course and channels of the Ganges, as found during the voyage in the months of September and October, being on a scale to show the principal sand-banks, was calculated to be extremely useful in subsequent voyages of the same kind, and was, as above stated, ordered to be lithographed, in order to be put into the hands of those employed on them. The expense of this, with any other incidental charges incurred during the voyage, we directed to be submitted in a contingent bill, and passed in the usual form. It remained for us to determine in what manner to follow up the experiment that had been made, and how best to direct its results to ends of practical benefit to the country or to Government.

First. With respect to the construction of river steamers adapted to the navigation of shoal-water channels, there seemed reason to apprehend from the reports both of Captain Prinsep and Captain Johnston, and especially from the concluding observations in the report of the former officer, that a less draught of water than four feet could scarcely be hoped for with vessels of manageable dimensions, using low-pressure engines, and carrying their own coal. It seemed probable that even with this draught of water a vessel of a lighter description and of a different construction might be made to possess greater capacity for stowage and accommodation than the present steamers; but all the objects we had in view seemed hardly attainable, except by the use of high-pressure engines. Under the impression that in the progress of modern discovery in Europe means might perhaps have been devised of preventing the danger hitherto attaching to the use of this description of engines, we determined to solicit information upon this important point from your Honourable Court. There seemed to us to be no objection whatever on this score to the employment of a high-pressure engine in a separate vessel to be used as a tug, by which plan, while all apprehension for the safety of the crew and cargo of the principal accommodation vessel would be averted, the division of the burden would remove the obstacles to complete success presented by the deficiency of room for both fuel and for passengers in the same boat. In the second experimental voyage we proposed to ascertain the practicability of tugging, and if established, it was resolved that no time should be lost in begging your Honourable Court to send out the necessary high-pressure engines.

Secondly. With respect to the accommodation of the Hooghly steamer for passengers, and the means of improving that afforded by her original construction, Captain Johnston had offered several valuable suggestions on this point, and the Marine Board, and those consulted by them on the subject, had also submitted propositions which were fully considered by us with reference on one hand to the objects in view, and on the other to the expense of carrying each into execution. It seemed to us that the vessel, laid out as she then was, could not be applied to convey either troops or passengers; for the former she was much too confined in her accommodation, besides wanting the tonnage for the requisite stores and provisions, independently of that required for the coal; for the latter, her cabins, besides being heated by the proximity of the boiler and chimney, so as to be scarcely bearable in the hot months, were ill adapted, from the manner in which they were laid out, as well as from insufficiency of space. It appeared indispensable, therefore, if it were desired to apply the Hooghly to such purposes in future voyages, and we were then of opinion she might very advantageously be used for the conveyance of cadets and junior officers to their stations, that a light poop should be added so as to afford a double tier of accommodation, and we preferred that this should be constructed of timber rather than to adopt the Board's recommendation, and provide the desired accommodation above by means of canvas enclosures, conceiving that besides being liable to injury from weather, such an awning would be more in the way than a poop capable of bearing the weight of passengers, and of the crew to work the vessel. The poop was ordered to be built in the cheapest possible form, and we thought the expense of cutting down the present deck, and adding sponsings, as proposed by Captain Johnston, might well be saved. With the addition thus determined upon, accommodation might be afforded for six or eight officers of the junior ranks, and any future voyage made would combine the advantage of providing them a passage at a saving to Government of the boat allowance to each, with any other objects, experimental or real, that might be proposed to be attained. We directed that no time should be lost in putting in hand this addition, and that the poop should be similar to that built on other steamers of the river, care being taken to extend the accommodation as much as could be done with due attention to the strength of the beams, and to the necessity of keeping the upper works light.

Thirdly. With respect to the next point, viz. the best means of remedying the serious inconvenience and the delays experienced from the bad steering of the vessel, we had made inquiry to ascertain to what this defect could be ascribed, and to what circumstances the Burhampootur, which was of nearly similar shape, was indebted for her superiority in this respect. It appeared that while plying on the river, before proceeding on the voyage, the rudder

Appendix, No. 25.

(8.) Letter from Bengal Government; 18 May 1830.

rudder of the Hooghly was of a form reaching several inches below the level of the vessel's bottom, consequently, although this was flat, and wholly without keel, still that part of the rudder which protruded below had considerable hold on the water. The rudder of the Burhampootur was of this construction, and to this principally was owing the superiority of that vessel in the command over it possessed by the helm. Captain Johnston, before proceeding on his experimental voyage, judging very rightly that in unknown channels, with continual danger of grounding, it was of the first importance that the rudder should be kept clear, caused the projecting part to be cut off and added to the width, in order to make up thereby for the loss of power in depth. To this mainly was the extreme unmanageability of the vessel during the voyage to be ascribed, and it occurred to us that the most natural remedy would be to provide a rudder capable of being raised clear of the bottom in shoal water, but with the power of being let down like a sliding keel, to exert greater power over the vessel when making way amongst the rapids and whirlpools of the main current. We had been given to understand that a rudder upon this construction could be made and fitted at comparatively small expense, and we were accordingly disposed to prefer that this plan should first be tried before any of the other methods, such as the alteration of the sternpost, the adaptation of a rudder to the bows, or the scheme for using a double rudder affixed to each quarter, was attempted. Any of these might hereafter be resorted to in case the more simple alteration above explained should be found to fail.

13. Having thus decided as to the improvements to be made in the Hooghly, in order to remedy the defects pointed out, and fit her for further voyages with greater advantages than those under which the last had been performed, we proceeded to explain the manner in which we thought it would be expedient to pursue the measures commenced for ascertaining how far steam navigation could successfully be applied to the purposes of Government or of the public at this presidency.

14. Of the objects in the view of Government, as capable of being promoted by steam navigation, the conveyance of public and private treasure, and of valuable, not bulky, articles on freight, together with the providing accommodation, according as the poop might be fitted up, to six or eight junior officers, were the only ones to which the Hooghly and Burhampootur could then, we thought, be adapted; unless, indeed, and the matter seemed to deserve experiment, the power of their engines, compared with the diminished rapidity of the stream in the dry season, should enable these vessels to take a second vessel in tow.

15. It was our opinion that a second experimental voyage should be made for the purpose of more fully ascertaining the capabilities of the vessel in these respects, after the alterations above determined upon had been made in the Hooghly's rudder and accommodation. An experiment might be tried with the Burhampootur in the interval of the preparation of the Hooghly, to ascertain the difference of speed consequent upon taking a large budgerow, or other accommodation vessel, in tow; and if this was found not to retard the vessel more than two miles an hour, which was the assumed difference of velocity in the stream of the Ganges in the rains compared with the dry season, the Hooghly might proceed on her second voyage with a vessel of the kind in tow, so as to afford accommodation and the means of rapid conveyance to twice the number of officers above contemplated as capable of being furnished with a passage.

16. The Marine Board were ordered to make the requisite arrangements for the transmission of coal to the places where the same might be required, and it occurred to us that, with judicious management in the time of dispatching each boat, the coal might be so forwarded as to be found at the required distances in separate boats, which would be more convenient than by lodging it in larger depôts. In like manner when the day might be fixed for the departure of the Hooghly, we ordered notice to be issued by advertisement, inviting tenders for freight of treasure, or of other valuable articles of small bulk, on such reasonable terms as the Board might deem likely to induce native and other merchants to offer articles for conveyance to the different stations that would be passed in the voyage.

17. It seemed to us, that in consequence of the lateness of the season it would be necessary on this occasion to dispatch the Hooghly, when ready for the voyage, by the way of the Sunderbuns. The Marine Board were desired to ascertain from Mr. May, superintendant, the quantity of water in the channels of the Nuddea rivers, and to regulate their proceedings accordingly. Should the Hooghly be compelled to take the line of the Sunderbuns, the Board were referred for information as to the best route to Captain Prinsep.

Cons. 28 Aug. 1828, Nos. 63 & 64.

18. We here notice incidentally some correspondence we had with the Marine Board as to the method of docking and examining the bottoms of vessels of this description; also the reports on two trials of speed between the Hooghly and Burrumpootur.

Cons. 18 Sept. 1828, Nos. 13 to 18.
Cons. 21 Nov. 1828, 31 (A) to 31 (C.)
Cons. 6 Jan. 1829, Nos. 8 & 9.

19. After some delay in building the poop, and making the other alterations ordered by us, the Hooghly was at length reported to be nearly ready for her second voyage, and we ordered advertisements to be issued for the conveyance of private treasure to places on the route, preparatory to the voyage being made in the course of the month of March.

Cons. 29 May 1829, Nos. 22 & 23.
Cons. 6 Feb. No. 15.
Cons. 17 February, Nos. 10 to 13.
Cons. 26 February, Nos. 16 & 17.
Cons. 14 Apr. 1829, Nos. 20 & 22.
Cons. 23 June 1829, No. 9.

20. We gave the command on this occasion to Mr. Warden of the pilot service, late commander of Neræa yacht, who had conducted the Soonamookee to Anoopshuhur on the occasion of Lord Amherst's tour to the Western Provinces, and who, on the previous voyage of the Hooghly steamer, acted under Captain Johnston. The voyage was made through the Sunderbuns by the Doagra Passage, in Channel Creek, the rivers communicating between the Hooghly and the Ganges being too shallow at the period of the year to afford passage for a vessel of the draught of the Hooghly. Having reached Benares in 21 days, not without considerable difficulty, Mr. Warden carried the Hooghly 37 miles further,

further, but was finally stopped at Betoulee on the Kuchliwa Ghat, where, from the shallowness of the water, it was found utterly impossible to pass in any part of the stream. Mr. Warden's return from Benares, after a delay of 17 days there to refit, was effected in 14 days by the same passage, through the Sunderbuns. The Hooghly reached Calcutta on the 12th May.

21. This result in the months of April and May, when the water of the Ganges is of course at the very lowest, was not unfavourable. We beg to refer your Honourable Court to Mr. Warden's report of the voyage, recorded as per margin, and which is an interesting document.

Cons. 23 June, No. 10.

22. Our orders on the result of the second experiment so made, expressed some disappointment at finding the depth of water in the Ganges reduced, in the months of April and May, so much as to preclude the hope of carrying steam navigation, with the vessels at the command of the Government, beyond Benares and Chunar, in those months; still it was satisfactory to have ascertained the real state of things at the most unfavourable period of the year, and we thought the manner in which this had been done by Mr. Warden left nothing to be desired, and was highly creditable to his skill and intelligence.

Cons. 23 June 1829, No. 11.

23. We were determined to prosecute further experiments of the same description, and ordered depôts of coals to be formed at Patolee, Burumpore, Rajmuhal, Mongeer, Danapoor, Ghazeepoor, Benares, Mirzapoor and Allahabad.

Cons. 9 June, No. 10.

24. The reports on some experiments made under our orders for ascertaining the power of the river steamers as tugs with other vessels in tow, will be found recorded in the margin; and we beg to draw your Honourable Court's particular attention to a voyage made by Captain Johnston under our orders to Burhampoor, with the two steamers, one taking the other in tow, and the engines of the tugged vessed being unused.

Cons. 5 May 1829, Nos. 28 to 33.

25. The result of these experiments encouraged us to believe, that with low-pressure engines, of the description of those now belonging to Government, it might prove advantageous to employ the steam power by fixing these engines in separate vessels as tugs rather than as now in the vessels of accommodation themselves, where they occupied much space, increased the draught extremely, and produced a degree of heat nearly insupportable at the season when the state of the rivers affords most opening for their employment.

Cons. 12 May, Nos. 26 & 27, Cons. 16 June, No. 14.

26. Entertaining this impression, we instructed the Marine Board to give their particular attention to the determination of the best form and construction for a river tug capable of taking in tow large accommodation vessels, and drawing of course the smallest possible quantity of water.

27. It was our wish that the question should, in the first instance, be considered with reference to the steam engines then available to Government, viz. those of the classes employed in the Ganges and Irrawaddy, and in the Hooghly and Burhampootur.

28. If it should be established that either of these descriptions of steam engines could be employed advantageously in a vessel of any description with sufficiently small draught and with power adequate to tow an accommodation vessel of the kind and dimensions proposed, we then desired the Board further to take into consideration whether there was any useful purpose to which the one of the present vessels, which might be stripped of its engines, could be devoted. If, for instance, the engines of the Ganges were thought fit to be used in a river tug, whether that vessel, deprived of its engines, could be employed as a pilot vessel in lieu of any one of the present establishment that might be condemned. So, if the engines of the Hooghly were transferred to a tug, whether the hull of that vessel could conveniently be converted into an accommodation boat to be taken in tow by the tug.

29. We directed the Board to consult the best informed officers of the Marine department on these subjects, particularly Commodore Hayes, Captain Ross, and Captain Johnston, with Captain Forbes, and Messrs. Seppings and Kyd. We also desired that the Board would endeavour to obtain any information procurable at this Presidency regarding the power and properties of high-pressure engines, and to avail themselves of the assistance of the above-named or any other individuals whom the Board might think fit to consult, in order to ascertain what kind of engines of this class were best adapted for the purpose of being employed either in tugs or in the body of accommodation boats, as we understood to be done with so much success in America; we, in short, directed that the Board would submit this branch of the subject to full investigation, with a view to a special indent being forwarded to England for high-pressure engines of the most approved kind, for the purposes above explained.

30. We followed up these orders by shortly after inviting, by public advertisement, the transmission of plans to the Marine Board, with the offer of a reward of 1,000 rupees for that which should be most approved. The plans were to be of two descriptions; first, of vessels capable of being used as tugs, with engines on the low-pressure principle, of the power, weight and description of those in the Hooghly and Burhampootur; and, secondly, of similar towing vessels with engines on the high-pressure principle. We offered rewards for the best of both descriptions, fixing, as the test of excellence, adaptation for speed, manageability, and a small draught of water; the plans were to be given in by the 1st of August 1829.

Cons. 7 July 1829, Nos. 14 & 15.

31. Under the notice issued conformably to these orders, several plans were sent in to the Marine Board, and forwarded to us on the day prescribed. We thereupon appointed a committee, consisting of the gentlemen named below* to report upon the plans in question.

Cons. 23 June 1829, Nos. 45 to 47. Cons. 4 Aug. 1829, Nos. 26 & 27.

32. The

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* Captain Ross Bell, Captain Hutchinson, Engineer, Captain T. Prinsep, Engineer.

(8.) Letter from Bengal Government; 18 May 1830.

*Cons. 1 Sept. 1829. Nos. 39 to 47.

32. The report of these officers is recorded, as per margin*, and is deserving of your Honourable Court's particular notice. Upon receipt of it we again took up the subject with reference to all that had passed connected with the object of applying the power of steam to the river navigation of this country. Our resolution was to the following effect:—

First, With respect to the plans and specifications given in under the notice published by the Marine Board in conformity to the orders of this department, dated the 3d July last; the Committee appointed to report thereon, having declared their opinion that the plan sent in by Captain Cowles was the best of those presented as designs for a tug adapted to the engines of the Hooghly and Burhampootur, and that with reference to the conditions of the notice, Captain Cowles was therefore entitled to the sum of 1,000 rupees for the same, we ordered payment of the amount to be made to Captain Cowles, through the Marine Board.

33. None of the plans submitted conformed exactly with the conditions under which a similar sum had been offered for the best plan of a tug with steam engines on the high-pressure principle, including a description of the engines. This reward, therefore, had not been earned by any of the gentlemen whose ingenuity was exerted in preparing the plans before Government. Nevertheless, the design of Mr. M'Naight was favourably reported upon by the committee, and though not exactly answering the terms of the advertisement, we resolved, in order to testify our approbation thereof, that the sum of 500 rupees also shall be paid to Mr M'Naight through the Marine Board.

34. We had not received from the Marine Board the information which, by the instructions of this department, dated the 16th June last, the Board were desired to collect from professional persons and others acquainted with the subject of steam river navigation. But our attention had been uniformly directed to the matter, and our means of arriving at correct results had been improved by inquiries made in various quarters, as well as by an attentive perusal of the papers and plans above referred to, and, in particular, of the report upon the experimental voyage made by the two steamers to Berhampore, one steaming with the other in tow; and on the whole we saw reason to be confirmed in the opinion before stated; viz., that in order successfully to introduce the power of steam into the river navigation of this country for the purposes of Government, vessels must be provided of very small draught capable of being used as tugs with considerable power. The Hooghly and Burhampootur, though well constructed vessels and capable of being employed, to a certain extent, both for accommodation and as tugs, were nevertheless defective, as well from their draught exceeding three feet, whereas more than two is undesirable, as from the confined accommodation they afforded.

35. Vessels with the same or with superior power of engines, but of greater length and beam, appeared indispensable for the purposes contemplated, and we accordingly resolved to put one immediately in hand, to be constructed on the principle which had been approved in the design of Captain Cowles; that is, with the engine resting on beams so trussed and put together as to combine the advantage of distributing the weight and action of the engines over the whole length of the vessel, with the important consideration of preserving by the same means its shape under the liability to hog or to sink in the centre, to which vessels of this construction must, without such preventives, always be liable.

36. The Marine Board were accordingly instructed to procure estimates and put immediately in hand the construction of a vessel of the description alluded to, but we did not wish that the plan of Captain Cowles should be implicitly adhered to; on the contrary, considering the dimensions in length and breadth necessarily given in order to procure the required draught, it appeared to be extremely desirable to make use of the whole space for purposes of accommodation, in lieu of leaving it unemployed, as had been done in the plan. In like manner we doubted the expediency of adopting rudders of the construction given in the design of Captain Cowles, and were not disposed to require the same precise lines to be followed for the bottom and sections of the vessel. Leaving these points to be settled by the Marine Board, in consultation with the builders and professional men whose services were at their command, we contented ourselves with requiring the Board to invite tenders to build a vessel of nearly the dimensions of that of Captain Cowles, and with the same principle of trussing beams for the support of the engine, &c., but with such improvement of form, &c. as the experience and professional information at the command of the Board might enable them to suggest. The Board were, however, in determining on these improvements, to bear in mind that it was desirable the work should be put in hand without more delay than might be unavoidable for consulting those in whose opinion on such subjects they had confidence.

37. With respect to the engines to be used in the vessels so constructed, it was our intention when the construction of the vessel might be sufficiently advanced for the purpose, to transfer the engines either of the Hooghly or Burhampootur into her, unless your Honourable Court, acting upon the communications heretofore made, or those intended to be addressed to you, should determine to send out engines of equal or higher power, for the specific purpose of adaptation to tugs of larger dimensions and less draught than the two river steamers now in use.

38. In order to enable ourselves to submit a specific indent for steam-engines adapted to such vessels, we ordered the Marine Board to communicate to Captain Forbes, superintendant of steam-engines, the substance of our resolution, and to consult with him as to the plan upon which the vessel ordered to be put in hand should be constructed, so as to enable that officer to furnish a distinct report or memorandum, specifying the power, description and dimensions of the engines to be obtained from England. But we desired the Board to bear in mind, that if not received in time the vessel must be so constructed as to admit the engines of one of the present steamers, altered of course so far as might be necessary, that is, in the length of the paddle, shaft, &c. Of the expense of such alterations

tions Captain Forbes was to submit an estimate, to be included in that of the expense of constructing a new vessel on the principle described, and to be forwarded by the Board, with the tenders that may be received for the work.

39. In conformity with these orders the Marine Board appointed a committee to consider the propriety of putting in hand a river steam-tug, upon the model of Captain Cowles's plan. Their deliberations ended in a request made to Captain Cowles, that he would construct a model, which was readily undertaken by that officer, and in the meantime the attention of other gentlemen of science and ingenuity was invited to the subject.

Cons. 29 Sept. 1829, No. 12.

40. On our proceedings, recorded in the margin, is a report from the Marine Board, forwarding various opinions on some of the principal questions involved in the discussions which had taken place, they were chiefly given by professional gentlemen consulted by the Board; viz. Messrs. Kyd and Mackenzie, ship builders; Mr. Seppings, marine surveyor; Captain Forbes, engineer and superintendant of steam engines; Messrs. Jessop & Co., iron founders; Commodore Hayes and Captain D. Ross of your Bombay Marine; Captain Johnston, late commander of the Enterprize, and Captain Collie of the Master-Attendant's office. These documents will be found at length on the proceedings of the Marine Board, the abstract of them only being recorded on our Consultations. As we had determined to wait for the construction of Captain Cowles's model, we did not deem it necessary to take any immediate measures upon these reports.

Cons. 20 October, No. 8 to 11.

Cons. 20 October, No. 12.

41. In the interval of the model's preparation, the Governor-general having determined to make a short excursion towards Benares and Goruckpoor, the steamer Hooghly was a third time ordered on a voyage up the river, it being his Lordship's intention to make use of her for his conveyance back, so as to give him the opportunity of ocularly witnessing her qualifications for river navigation as well in the great river as in the passage of the Sunderbuns. The Governor-general embarked in the Hooghly, with a pinnace in tow, at Mongeer, on the 7th of March, and arrived at Calcutta, without any material accident, on the 8th day, viz., on the 15th of March last. The official report of this voyage, just received from Mr. Wall, is annexed as a number in the packet.

Cons. 18 April 1830.

42. Very shortly afterwards Captain Cowles's model being ready, was submitted by the Board to our inspection, with the opinions of the committee who had before been assembled to examine the plans after the reward had been adjudged to Captain Cowles.

43. With reference to the letters of the Marine Board, recorded on our Consultations, as noted in the margin, the Governor-general laid before the Board a plan by Captain Forbes, with estimate by the master-attendant, for a steamer with one engine, of smaller dimensions than before contemplated. In explanation of the reason for so material a change, the Governor-general further submitted a memorandum from Captain Johnston, of the result of two experiments made by his Lordship's orders with the Hooghly steamer, working with one only of the engines with which she was provided.

Cons 27 April 1830.

44. The experiments affording reason to believe that the power of the double engines of the Hooghly and Burhampootur exceeded what, with allowance for the lighter vessel and smaller draught of a tug with a single engine, would need to be applied, his Lordship gave encouragement to the idea of constructing an experimental vessel on this principle. The plan and estimate laid before the Board were prepared in consequence, and submitted for our approbation.

45. Amongst the arguments in favour of an experiment of this description, in preference to constructing a larger vessel adapted to the present double engines, were the following, which appeared to us conclusive:

First. That any vessel working with a single engine will, if successful, be smaller, more manageable, of less draught, and better fitted for the narrow channels of the Sunderbuns and other rivers than the much longer and broader vessel required for two engines.

Second. The cost of the experiment will be not much more than half the charge of constructing the larger vessel.

Third. If successful, Government will have double the number of vessels with the same engines, and the two present river steamers may be converted into accommodation vessels, to be towed. If not successful, the single engine taken out for the present experiment can be replaced, leaving the existing steamers as they are, and converting the new vessel into an accommodation boat.

46. Influenced by these considerations, we resolved, at the recommendation of the Governor-general, to order the Marine Board to put in hand a vessel of the reduced dimensions, and according to the plan prepared by Captain Forbes. We also desired, unless upon examination of the estimate the Board should see reason to think the terms extravagant, or should find the calculations and rates assumed to be incorrect, that Mr. Kyd should be instructed to build a vessel thereon with the utmost dispatch, so that the same might be completed in three months from the date of commencement.

47. A subsequent communication from the Marine Board informed us, that Mr. Kyd had undertaken to build the experimental vessel (stores and fittings not included) for 25,000, in three months; and on these terms we ordered an engagement to be concluded with him for the work.

Cons. 11 May 1830.

48. Copies of the correspondence here alluded to, and of the other papers referred to in the above letter, which are recorded on our proceedings of dates not already forwarded, are transmitted in the present packet.

49. Your Honourable Court will perceive, that the result of our measures in respect to river steam navigation, so far as they have yet gone, has been to determine on the construction of a light tugging vessel, drawing not more than 18 inches water, and working with one only of the low-pressure 25-horse power engines, now employed in pairs in the Hooghly and Burhampootur. We look upon this experiment as promising, if successful,

Appendix, No. 25.

(8.) Letter from Bengal Government; 18 May 1830.

to extend our existing means with most advantage, and economy will be perceived to have influenced mainly the determination to prosecute the measure in this form.

50. The information we possess regarding improvements making in Europe in steam engines is too limited, and of too old date to warrant our submitting any specific indent for machines of a different kind from those now in our possession; but we beg of your Honourable Court to cause intelligent professional men to be consulted as to the most proper engines for the purposes we have in view. They must be such as combine power with lightness, and a comparatively small consumption of fuel, so as to be available for tug or other vessels, drawing little water in a voyage of considerable length on the rapid rivers of the country. Should any machines of superior construction to those we have in use be invented, or be otherwise procurable in England, we hope your Honourable Court will accede to our request, that we may be furnished with several of them at an early date.

Fort William,
18 May 1830.

We have &c.
(signed) *W. C. Bentinck,*
W. B. Bayley,
C. T. Metcalfe.

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(9) Letter from Capt. J. H. Johnston to H. T. Prinsep, Esq.; 24 November 1828.

(9.)—LETTER from Captain *J. H. Johnston* to *H. T. Prinsep*, Esq., Secretary to the Bengal Government, dated 24 November 1828.

Sir,

IN a letter, dated the 17th instant, I had the satisfaction to report to you the safe arrival off Calcutta of the Honourable Company's steam-vessel, the Hooghly, from the experimental voyage to Allahabad, in prosecution of which she had left the Coolie Bazar at 8 A. M. on the 8th September.

I have now the honour to submit to you a report of the circumstances of the voyage, with remarks on those points to which my attention has, in obedience to your letter of the 7th of August, been directed, and in general upon whatever has appeared to me to be worthy of notice as connected with the object of the voyage.

On the morning of the 8th September the Hooghly started from the Coolie Bazar. The coal-boxes, containing 504 maunds, were filled, and there was stowed on deck 302 maunds of coal; the stores, and the weight of provision, ballast, &c. was estimated at 20 tons, and the draught of water was, aft, 3 feet 10 inches, forward, 4 feet 6 inches, an excess beyond her best trim of 10 inches, causing a diminution of her speed of at least one mile per hour, a consideration of vast importance, as it bears a proportion of one-third nearly to the average rate of our progress up the Ganges; nor were we completely relieved from this excess of draught during the voyage to Allahabad, for on the third day I found it necessary to purchase wood, though the boxes were still full of coal; and after leaving Rajmahl, from the short intervals at which we overtook the coal-boats, our deck was constantly loaded with that article, and we arrived at Allahabad with the boxes nearly full.

The Hooghly had not passed Fort William ere we discovered that much annoyance and anxiety would arise from the insufficient command of the helm over the vessel, and the difficulty of steering her at all times: in the hope, however, of remedying this evil by the adaptation of a rudder similar to that used by the budgerows, we proceeded, and took the earliest opportunity of putting this means into practice, which although when adjusted it had all the effect we could expect, was, from its liability to get out of order, the cause of much delay during the voyage.

—	Distance.	Hours Steamed.	
	Miles.	Hours	Min.
Sep. 11, Moorshedabad	161	45	10
— 13, Rajmahal -	89	24	54
— Mongher -	123	39	7
— 20, Patna - -	87	28	46
— 25, Ghazeepore -	131	42	46
— 27, Benares -	66	20	15
Oct. 1, Allahabad -	141	38	59
	798	239	57

Vide Note (B.) p. 703.
Note (D.) p. 704.

We left Calcutta on the 8th September, and arrived on
the 11th ditto - - - at Moorshedabad,
14th ditto - - - Rajmahal,
18th ditto - - - Mongher,
22d ditto - - - Patna,
26th ditto - - - Ghazeepore,
28th ditto - - - Benares,

having steamed a distance of 798 miles in 239 hours and 57 minutes, making an average progress over the ground of 3⅓ miles per hour, nearly the average rate of the current, and I think six miles per hour below Ghazeepore, and above that place a little more than five; our progress through the water was about seven miles per hour.

The quantity of fuel consumed was, of Burdwan coal -	2,245
Of wood, 408; equal to coal - - - - -	80
Total consumption of fuel - - -	2,325

Having experienced some difficulty in finding our way to Allahabad from the village of Lohoin, about six miles below the fort, Lieutenant Smith, of the Engineers, kindly offered to send a sergeant, who had been previously employed on a similar service, to sound through the proper channel. His report of the depth of water (given to inches) was extremely favourable, and on the 8th we weighed on our return to Calcutta, Lieutenant Smith's sergeant leading in a boat a-head.

At a distance of nearly six miles from the fort, the signal was made from the sergeant's boat for being in shoal water, and the Hooghly presently took the ground; the anchor was, by my direction, let go, and the vessel swung with her head up the stream, being in her own water nearly, and the cable a-head preventing the ship from driving further on the sand.

I left the ship in search of a channel, and during my absence the sergeant made a signal for deep water. The Hooghly was got under weigh, and in trying to close with the sergeant's boat, got on the spit of a sand and hung there. On reaching the vessel again, I put every means in practice (as detailed in a note at the end of this report*) to get the ship off, and at two o'clock on the 4th we were again able to proceed on our voyage; and to prevent as much as possible future accidents it was made a standing order that the moment the water should be under two fathoms the anchor should be dropped and the boat sent to lead the ship, when however the boat was a-head showing the water, she might be followed at discretion.

With this precaution we reached Calcutta, touching only once more; it was in passing between two sands, when seeing the strong current close to us, in the hope of deepening the next cast we hesitated one minute dropping the anchor, and the next were carried on the spit of a sand; the anchor was instantly let go, and in sounding in the boat we found three fathoms water within 20 yards of the vessel. Preparations were instantly made to carry out an anchor, which was rendered unnecessary by the vessel sheering into deep water, on bringing that anchor a-head which had been previously let go.

After leaving Allahabad we found that one boiler would supply as much steam as we could with safety venture to use, ~~it was sufficient to work from~~ 16 to 18 strokes continually, and from our imperfect knowledge of the river, even this rate was sometimes found too great.

After entering the Bhagiratta, from the facility of the navigation in that river and the Hooghly, we were enabled to put on the full power.

From the village of Lohoing, six miles below Allahabad, where the vessel on her return voyage had first taken the ground, we started on the fourth October at 2. 35. P. M. being six miles, or one hour and 25 minutes below Allahabad.

We left on	And arrived on	Distance.	Hours Steamed.	
			Hours.	*Minutes.*
Oct. 3 Allahabad -	Oct. 5 at Chunar - -	119	15	20
— 6 Chunar - -	— 6 at Benares - -	22	3	20
— 8 Benares - -	— 8 at Ghazeepore -	66	9	52
— 9 Ghazeepore -	— 10 at Dinapore -	259	20	13
— 11 Dinapore -	— 14 at Rajmahal -	99	39	25
— 15 Rajmahal -	— 15 at Moorshedabad	89	12	30
— 16 Moorshedabad -	— 17 at Calcutta - -	161	20	15
		815	121	35

Having returned at an average of less than seven miles per hour; on some occasions we went at the rate of 10 and 12 miles per hour, on others, as in cases of shoal water, narrow passes, &c. we were obliged merely to drop at the rate of one or two miles per hour.

The experience of the voyage leaves me confirmed in my belief that the Ganges may be advantageously navigated by steam vessels. Much however has been said to me on the difficulty of finding a channel in the dry season, and though I believe that like other obstacles this one would vanish before perseverance, I think it very desirable to make another experimental voyage in the driest season, and being experimental, it may be made with advantage through the Sunderbunds.

The difficulties, fewer and of less magnitude than I had been led to expect, arose principally from a want of knowledge of the river and the channels. From the great strength of the current we generally managed to escape by going along the edges of the sands. Had our knowledge of the river been more perfect, we should have avoided it more effectually. The eddies and whirlpools were the second and last source of difficulty, and from these, with a vessel under better command of the helm, we should have experienced much less inconvenience. The voyage was undertaken at the most desirable time for experiment, at the least so for facility and expedition; it was commenced at a period of the year when the current is said to run at its greatest rate, though after passing Ghazeepore, the rapidity of the current was on an average less by at least half a mile per hour than we had experienced it below that place.

The return voyage was performed during the most unsettled state of the river, at a time when the waters had began to subside, but before they had fallen into and formed a regular channel.

At Rajmahal and Colog the river had risen 28 feet, and within a foot and a half of its greatest height. At Benares it had risen 34, but had not attained within 11 feet of the maximum; at Allahabad the rise had been 29 feet, 13 short of the greatest height; and supposing the velocity of the current to be uniform throughout the river when the rise has at all places attained its greatest height, and the plane of its surface to decline regularly towards the sea, it will be represented by a line thus, ______________________ whereas under the irregular rise of the present year it would be represented by a line thus, ______________________ Gh. which would readily account for the diminished velocity of the current above Ghazeepore; and I regret that from the same reasoning it must follow that in a year of great rise the current would be generally stronger than we experienced it.

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* Note (A.) p. 699.

Appendix, No. 25.

(9) Letter from Capt. J. H. Johnston, to H. T. Prinsep, Esq.; 24 November 1828.

Supplied as the Ganges is by many tributary streams, whose contributions must depend so much on local circumstances, its peculiar irregularities are easily accounted for; notwithstanding these a registry of the rise and fall of the river at many different stations may, after some years' observations, afford the means of calculating what will probably be the rapidity of the current between given places under known circumstances, a knowledge which on many occasions would be useful, as, for instance, serving to regulate the stations and distances of the floating depôts, which should extend or decrease with the changes in the velocity of the current, so as to be as nearly as possible a day's journey apart.

During the passage to Allahabad the S. E. wind prevailed, and sometimes blew very strong; but, although a fair wind, it impeded rather than aided our progress, making the ship less manageable, and increasing the strength of the eddies and the turbulence of the waters.

The S. E. wind blew very fresh during our return also, and it generally prevails until the end of October, when the equinox passes without a strong gale, otherwise the westerly winds set in towards the end of September.

The river is said to rise with westerly and to fall with easterly winds.

In considering the establishment of an extensive and efficient communication between Calcutta and the Upper Provinces by steam vessels, adapted to the various purposes of the Government, and to a passage at all seasons through one of the Nuddea rivers, the adoption of the high-pressure boiler connected with engines of the lightest description occurs as the only means of uniting in the same boat the three indispensable qualities, lightness of draught, speed and capacity.

From all that I have read on high-pressure engines, from their general use with the Americans, and from the various means that are employed to prevent fatal occurrences, I see in them little liability to accident beyond that to which all steam vessels are through carelessness and inattention exposed.

Without any practical knowledge of high-pressure engines or boilers it would be vain in me to attempt to suggest the employment of any particular one rather than another. The question of preference must be decided by the first machinists in England; and perhaps Mr. Gurney's boiler may be deemed worthy of patronage.

Leaving to the wisdom of Government to decide on the expediency of adopting high-pressure engines, I will venture to offer my opinion on the employment of the means already in its possession, and the time that must elapse before vessels can be procured in a manner calculated to advance in a very considerable degree the main object in view.

And, first, it will be necessary to make some considerable alteration in the Burhampooter and Hooghly, which, as they have already had the approval of scientific gentlemen, I shall not hesitate to suggest.

Improvement in the steering of these vessels, a consideration of the first importance, may easily be accomplished either by adding to the sternpost, or by two rudders on the quarters, and perhaps by fixing a small rudder on the bow of the vessel, but for many very obvious reasons it is desirable that the vessels should be made both ends alike, and be capable of riding at their anchors with equal safety by the head or stern. Should such an alteration in the present boats involve too great an expense, the means of anchoring by the stern may be provided by an out-rigger from one or both quarters, and the cable may be confined within a trunk, and lead along the deck to the windlass forward. In like manner, for the tiller ropes may be substituted long iron rods running outside the ship on friction rollers, and leading in upon the forecastle, where the wheel should be placed; this arrangement would leave the whole space abaft the chimney to the uninterrupted occupation of passengers, whilst this additional advantage would be gained, that the helmsman would command a much better view of the river before him, and of any object to be avoided or steered for.

The accommodation, at present untenable and insufficient, may be relieved from the inconvenience of heat by reversing the boiler and bringing the fire-places abaft; a fire-room would then be formed distinct from the engine-room, and the draught being from aft to the chimney, little or no heat would be communicated to the cabin, more especially if double air-tight partitions were built, with one or two inches space between them.

The back of the boiler being brought nearly in contact with the cylinders, a saving of fuel would result from a much less quantity of steam being condensed than now is in its way to the cylinders, and the engines would be kept free from the dust of the ashes and coals, which is now a considerable inconvenience.

The after accommodations may be very much improved by making the height of the strength of the vessels abaft the main-beam to terminate at a line struck at five feet nine above the upsides of the floor-timbers, and by carrying at this height the beams of the main-deck across to project three feet beyond the side of the vessel, thus increasing the breadth six feet, or from 18 to 24.

Above this deck, or platform, a poop might be constructed of the lightest materials, similar to the cabin of a budgerow, which would still be considerably below the line of the paddle-boxes, and only five feet above the present deck, the dimensions of the accommodations under this poop would be 34 by 24, the space below would form a hold of 30 by 16 by six high, capable of receiving 60 tons of measurement goods, and in cases of emergency of accommodating troops.

Note (C.) p. 704.

With respect to a space for an airy cabin, and for a voyage of no very long duration, 15 or 18 single officers might perhaps be accommodated thus:

* * * (Map.) * * *

If the accommodation be deemed sufficient for 15 single officers, with not more than four or five servants between them, (and it is, I believe, quite as spacious as in general allotted in an

an Indiaman), supposing it to be occupied by cadets going as far as Allahabad, and calculating the established rate of travelling time and money for that voyage at 80 per mensem for three months each, the vessel would earn - - - - -	*Rupees*	3,600
And allowing each officer 10 cwt. of baggage, say 8 tons, there would remain available for hire 12 tons, which at 300 per ton would yield - - -		3,600
Total for the voyage - - - -	*Rupees*	7,200

However high the charge may at first appear, when it is compared with the rates of heavy waggon charges in England, it will be found moderate. Between Plymouth and London the charge is, if I recollect right, 5 *d.* per pound, the distance 280 miles.

Bullion, both gold and silver, when it can be procured, would pay well at a freight of 1 per cent. and would be a saving to the merchant of 1 per cent., but to what extent this article is exported to the Upper Provinces I have not yet been able to form an estimate; it is usually collected in small sums from different persons by the native insurance brokers, who forward it at a charge of 1½ per cent. to Benares by land or water according to the season, and in both cases the voyage occupies from 35 to 40 days. The steam vessel would perform it in 10 or 12, which, calculating the interest of money at 12 per cent. would make a saving of at least ½ per cent. on that occasion.

The monthly expense of either vessel will be nearly as follows:

Fifteen per cent. per annum on the first cost of the vessel, for wear and tear and interest of capital sunk, assuming the original cost to have been 1,40,000 rupees, 15 per cent. 21,000 rupees per annum; but as the vessel will probably be two months in each year under repair, the expenses must be calculated on 10 months, which will make wear and tear per month - - - - - - - - -	*Rupees*	2,100	–
Stores, not including coal - - - - - - - - -		300	–
Commander's pay 150, provision 60 - - - - - - -		210	–
Officer's ditto 80, ditto 60 - - - - - - -		140	–
Chief engineer's at present paid 250 and 60 - - - - - -		310	–
Assistant (two engineers are not required) - - - - - -		140	–
Crew of 12 men at 12 rupees per month, including their provisions - -		144	–
Supposing a voyage to Allahabad and back to be performed, 25 days' fuel will probably be expended, at 100 maunds per day, at 10 annas per maund		1,562	8
		4,906	8
Say total expense of a voyage to and from Allahabad, occupying one month - - - - - - - - - - -	*Rupees*	5,000	–

If the former calculation of the earning be admitted, the expense of the month would be covered by the voyage upwards, and the return voyage would be entirely profit.

After a few successful voyages the four cabins proposed would certainly let for as many thousand rupees each way[*]; so great a saving of time and some saving in expense, would be a strong inducement to forego the ample accommodation of a pinnace[†] for the sufficient one of a steam vessel.

I come now to the consideration of a subject on which I think the success of the undertaking will very principally depend; I mean the organization of an establishment of pilots for the great river.

Whilst many parts of the Ganges near the debouchure of the different rivers, and particularly below Patna, are subject to continual changes, others above that city, and particularly where the stream is confined between hankur banks, remain as they were when Colonel Colebrooke's survey was made. These places require little or more than to be once well known to be navigated with confidence, whilst others will require constant observation and the most skilful pilots.

On our late voyage we were twice fortunate in procuring men, who, having recently accompanied boats, were well acquainted with that part of the river through which they undertook the guidance of the vessel, and on these occasions our difficulties were fewer and our progress greater than under other circumstances.

The usual method of piloting the country boats is for a small boat to precede the larger one, half a mile, and by signal to give them timely notice of danger, and point out the course that should be taken to avoid it. It is very evident that such pilotage would be of no service to steam vessels, nor do I believe that a mere order to the darogas and Ghaut managers to provide and prepare more efficient men, would be attended with any benefit, even though the encouragement of certain payment on a liberal scale should be held out for services to be performed.

I would suggest then the appointment of a superintendant, a person of energy, capable of enduring fatigue, and having at heart more the successful result of his undertaking than the receipt of his salary; to him should be entrusted the organization of a system of pilotage and

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[*] Each way, *i. e. Rs.* 4,000 for the four cabins (1,000 each) for the voyage up, and the same for the voyage down.

[†] The hire of pinnaces to Allahabad varies with the size of the boat from *Rs.* 2,200 to *Rs.* 900, and of budgerows from 800 to 500.

Appendix, No. 25.

(9) Letter from Capt. J. H. Johnston, to H. T. Prinsep, Esq.; 24 November 1828.

and a general observance of the river, its actual and probable changes, and, in communication with the zemindars and magistrates, the timely removal of trees or pucka buildings likely to fall into the river, the removal during the dry state of the river of small knowls of konkur rock or other obstruction from the fair channel, the protection of the channels or banks, when it may be done at small expense, and in the same way, with the previous sanction of Government, the division of the stream through nullahs, or its direction against banks and chers that would easily admit its encroachment, and through which it would in time make its way, to the improvement of the navigation; with other minor duties which need not be enumerated.

The principal, or at any rate the first to be undertaken, will be the organization and training of an efficient pilot establishment, and, without particular reference to deviation that local circumstances may point out as advantageous, I will suggest that generally the knowledge of the pilots shall not be required to extend beyond 20 miles in the great river. In the Bhagiratty and in the Jellinghee, if its navigation be equally simple, pilots would hardly be required after the first voyages.

Between the Bhagiratty and Allahabad twenty-eight stations would be required, and selecting from amongst the mangees and pilots at each station two of the most intelligent, with eight others for boats' crews, each pilot being provided with a very light canoe, fitted as a life-boat, a perfect knowledge of the river would be very easily acquired.

The pilot should be examined by the superintendant, and by him instructed in the manner of placing buoys or landmarks in the most eligible and necessary places for making the crossing, and the passage between the sands, &c. The buoys and landmarks should be of the most simple and least expensive materials, such as bamboos or long poles, gourds, logs of light trees, &c., with burnt clay, stones, rock, &c., and fastened with rattans, twisted fibres, reeds, &c.; these it would be a chief duty of the pilots to place; landmarks should be preferred to buoys, being less liable to accident, and would always answer where the river is not very wide.

In the first instance it would be necessary to pay these pilots a monthly salary, and when sufficient boats were established to admit of their earning a livelihood by their constant employment, this system might be continued or not.

I think, in the first instance, in addition to a small pilotage to be allowed for each vessel safely conducted, a monthly salary of five rupees to each pilot, and two and a half to each of the crew, who should all be considered as persons in training for pilots, would ensure the services of intelligent men. The canoe or boat must also be provided at the charge of Government.

I will close this report with a few suggestions for the conduct of steam vessels in the Ganges.

It is eminently necessary that the vessel should be under complete command of the helm; she should be provided with two bower anchors; the one sufficiently heavy to ride her under ordinary circumstances, the other capable of holding her with a short, say 15 fathoms, scope of cable in a strong tides'-way, and over the stern should hang a similar anchor, to the lightest bower a kedge anchor, and two grapnels with 60 fathoms of a good five-inch hawser; a two-and-a-half tow-line, and a coil of whale-line would complete the ground tackle. She should be supplied with two boats, one a small light boat, to be hoisted abaft the paddle-box, the other to tow astern, a boat capable of carrying out a bower anchor and 15 fathoms of chain, both fitted as life-boats; and thus provided, the vessel would be well prepared for getting off a sand in case of accident.

When the vessel is weighing, from the moment she is short a second anchor should be ready for letting go, to prevent any accident that may arise from the engine not starting, or other causes to which a ship in a tides'-way is always exposed, and it is desirable to have a hand constantly by the anchor.

The greatest attention to the helm and a most vigilant look-out will be required of the officer in charge of the deck, and however confident of his channel, he should never be without two leads going, one on the quarter, the other from a platform under the bowspirit.

Proceeding against the stream, should the water shoal, it will be a natural inference that the ship is running up to a sand, and the engine should be slowed in time, or stop, according to the strength of the current.

When running to avoid the current on the edge of a sand, round a projecting curve, should the water shoal, try immediately towards the strong current and deepen, and be careful not to leave any still water and smooth between the vessel and it, or you may get between sands with knowls upon them, or into a *cul de sac*, and find it difficult to get out again. Sands are not unfrequently disposed thus:

* * * *

Should the water shoal very suddenly from four or five fathoms to one or one and one-half, presumption would be that the vessel had got on a cher or tsield under water, and she should be taken off immediately and tied to the opposite side of the channel; such a circumstance would be likely to occur at a place near Bherya, where the channel runs thus:

* * * * * * *

In general the strong current runs on the concaved bank, and as the reaches vary, it is necessary to cross from side to side of the river; the crossing requires the most particular attention: with this the channel may generally be distinguished, and the broken appearances of the bank, with which the eye soon becomes acquainted, is a sure indication of its course.

On anchoring at night, on approaching the shore, care should be taken to avoid eddies: the strong current will of course be avoided as much as possible.

It

It is always very desirable to have some landmark, by which it may be seen if the vessel drives or ports; and when it is considered that such an accident would in all probability be fatal to the vessel, too much precaution cannot be recommended for her security during the night.

Descending the stream the greatest care will be necessary, and it will scarcely be safe to apply the whole power of the engine. With one boiler and half the ordinary consumption of fuel, an average rate of eight miles may be kept up, when the channel is known and when the current runs free.

At all crossings the engines should be slowed, and they should be taken at their highest point; for it would evidently be better to touch on the tail than on the head of a sand, and in crossing between sands when the channel is not perfectly known, the vessel's head should be put up the stream, and the course be made as it were sideways, by edging over; in the event of shoaling within a fathom of the vessel's draught, the anchor should be immediately dropt, and the boat sent to explore.

In the event of the vessel touching a sand, unless she be on the tail of it, the anchor should be immediately let go either ahead or astern, according to circumstances, and every means should be exerted to get her head or stern up the stream and to secure her from driving; for if the current runs over the sand and the ship is prevented from drifting further on, the probability is that in a few hours the sand would be washed from under her, and a gentle motion of the engine would assist much in dispersing it.

In fine, the safety of a steam vessel's navigation on the Ganges will depend on a good look out, with the proper use of the lead and the anchors.

I have, &c.

Calcutta, 24 November 1828. (signed) *J. H. Johnston.*

Note (A.)

The ship having swung to her anchor, and not being in a situation to receive any damage, I took the pinnace to sound and discover a passage. The pilot-boat made the signal for having three fathoms water when I was within a cable's length of her, in three feet, in a line nearly between her and the ship. I endeavoured, but in vain, to pull round the spit of the sand which lay between us, to find the proper channel for the Hooghly; the current was too strong to make head against it, and pulled in shore, deepening gradually into two and three fathoms, which made it widest: there were two channels, one on each side the sand. I was now abreast the pilot-boat in two and a half fathoms, with the sand between us, and I observed the Hooghly under weigh, endeavouring to near the pilot-boat. I feared she would get into the shoal water I had just passed, but had no means of desiring she would anchor: presently she took the ground, and swung broadside to the tide. I was some time reaching her, having to track the boat up in shore. When in a position to make the vessel, I put off, sounding down to her; within a small cable's length I found one-quarter one, and close to her five feet six inches; this water would float her, and it was very desirable to get her into it.

On arriving on board I found the vessel had taken the point of the spit, that we hung amidships, where the sand appeared dry above water; and that there was five feet water under the stern and six under the bow. After ordering a grapnel and coil of rope to be put into the pinnace, I wrote to the magistrate at Allahabad, Mr. Brown, for boats to receive our stores, should it have become necessary to lighten the vessel; throwing coals overboard for this purpose was out of the question, as they would have formed under our bottom a hard and dangerous bed.

I went with the pinnace and laid a grapnel about two-thirds a cable's length on her starboard bow, off the cat-head, the vessel being on shore on her larboard side; by means of the grapnel-rope (of which we made a guess-warp) we handed out first a kedge and four-inch hawser, and by that the best bower and 40 fathoms of chain; on account of the rapidity of the stream running five knots, this occupied several hours. At 5 o'clock we began to heave, and having brought the ship's head up two points, set on the steam, but found that we only forced the ship along the sand, an effect not desirable, as it was likely to injure the copper; we also appeared to bring the anchor home. My object was, even if I could heave off, to bring the vessel's head up the stream, but being hung amidships, this could not be accomplished against a strong current with the purchase we had, the anchors were not sufficient to hold against the strain we could heave.

The vessel was now so situated as to receive the stream of the current at a right angle with her beam, and I considered that if her stern could be brought a little up, the stream taking her abaft the beam, it must, if it *moved* her at all, move her in its own direction round the sand.

To effect this, the kedge and grapnel-ropes were taken in over the stern and hove well taught; the result justified the expectation; the ship gradually changed her position during the night, until on the morning of the 4th at 2 o'clock she swung to the bower anchor in five feet water; at day-light we set on the steam and sheered into two fathoms, where we let go the small bower and sent one of four boats sent by the magistrate of Allahabad to our assistance to weigh the best bower. Unfortunately as the ropes on the kedge and grapnel were taken in a boat to be under-run, they parted, and could not be recovered by creeping or sweeping. At 2 P. M. we proceeded on our voyage.

Note (B.)

A rate of progress through the water of seven miles per hour against a current of five would allow only an advance of two; but we avoided the strength of the current by

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(9) Letter from Capt. J. H. Johnston, to H. T. Prinsep, Esq.; 24 November 1828.

going on the edges of sands, and occasionally through nullahs and small channels, the average rapidity of the current is merely therefore a matter of conjecture, and its rate was accelerated or diminished according as it flowed through confined channels or over a broad expanse.

Note (C.)

It is unnecessary for me to point out how these alterations may be effected without weakening the vessel or increasing her draught, but if my opinions on the subject are required, I shall be happy to give them.

Note (D.)

Calculating 50 square feet to the ton measurement, the space 34 by 16 by 6 is capable of receiving 64 tons of goods, but the limit of the weight that may be stowed in it is 20, and on this weight I have made my calculations for returns.

(signed) *J. H. Johnston.*

(10.) Letter from Capt. T. Prinsep, to H. T. Prinsep, Esq.; 1 November 1828.

(10.)—LETTER from Captain *Thomas Prinsep*, Engineer, to *H. T. Prinsep*, Esq., Secretary to the Bengal Government, dated 1 November 1828.

Sir,

AGREEABLY to the orders of the Governor-general in Council of the 7th of August last, I do myself the honour of addressing to you the following observations upon the result of the experimental voyage to Allahabad in the Honourable Company's steamer, Hooghly.

I have hitherto delayed to submit my reports, in the hope of being enabled to transmit at the same time corrected charts of the river, prepared during the voyage, upon the basis of Colonel Colebrooke's former surveys, which might I thought prove of greater utility than any verbal instructions or journal of the expedition, in all future voyages of the same nature; other duties, and the labour of preparing such charts on a large scale for a distance so great as 800 miles, have prevented my accomplishing the task in the time I had anticipated, and I shall therefore no longer withhold what remarks I may have to submit regarding the expedition, and the grand object of establishing a communication with the Upper Provinces by steam, reserving such particular observations as apply more particularly to the river, in detail, for a future memorandum to accompany the charts when prepared.

The expedition started from Calcutta on the 8th of September, reached the great river, entering by a mouth formed of late years, opposite Choka, on the evening of the 12th, having passed from Calcutta through the Bhagirattee or Moorshedabad river, the distance 232 miles, in 59 hours of actual steaming.

GENERAL STATEMENT OF PROGRESS.

	Distance.	Time going.		Rate per Hour.	Time returning.		At rate Miles.
	Miles.	Hrs.	Min.		Hrs.	Min.	
Calcutta to Choka Mouth -	232	59	–	$3\frac{93}{100}$	25	40	9
Choka to Patna - - -	248	78	20	$3\frac{03}{100}$	46	27	$5\frac{3}{10}$
Patna to Ghazeepore - -	127	42	36	3	21	25	$5\frac{9}{10}$
Ghazeepore to Allahabad -	200	59	24	$3\frac{36}{100}$	33	43	$5\frac{9}{10}$
Total Miles - -	797	239	20	$3\frac{34}{100}$	127	15	$6\frac{2}{10}$

The whole distance as by the foregoing statement has been performed in something less than 20 days of 12 hours each, actual steaming; and the average rate per hour of her ascending voyage is thus something less than three and a-half miles. The steamer reached Allahabad on the 24th morning of her voyage, and returned to Calcutta in safety in 10 days and 7½ hours of steaming, days of the same duration of 12 hours. I have divided the voyage in the above manner to assist the following remarks; but as a view of the daily performance of the Hooghly may be instructive, I annex a statement showing each day's anchorage, the work done, and hours of steaming, with remarks as to the reasons of the great difference as well in the hourly average of progress as in the daily run.

The first division of the voyage, 232 miles, from Calcutta to the mouth of the Moorshedabad river, Bhagirattee exhibits an average rate of progress exceeding that of any following. The navigation of this division bears a totally different character from the rest. Our passage in ascending happened when the current may be considered at its extreme of velocity, and the surface of the water appeared to be within very little of its extreme elevation.

The utmost average rate of our progress for any connected time in any part of the Bhagirattee against the stream, was four and a quarter miles per hour; the average general rate was three and a half, and as our actual speed, making due allowances for the additional resistance when the course is so winding and our steering imperfect, could scarce have exceeded seven miles per hour average: this will leave for the average extreme current of the Bhagirattee in September three and a half miles per hour, and there are particular places where it reaches five miles per hour.

This average velocity of three and a half miles per hour decreases gradually from the middle of September with the fall of the river, nor is the velocity increased again by any later adventitious rise of the waters. On our return in the middle of October we found the waters

waters within very little (scarce two feet) of their height in the middle of September, the wind then blowing hard from the south-east. The average current at this time was evidently rather short of two miles per hour; while the river is in this state, with the water high and current slack, the navigation is of course most favourable for steamers in every point of view, and we were enabled to perform what, perhaps, might have been imprudent if not impossible in any other state of the river, to steam at full power from the entrance at Chokah to the confluence with the Jellinghee at Nuddea, a distance of 156½ miles in 17 hours, averaging an hourly rate of nine and one-fifth miles. If however this observed decrease in the velocity of the Bhagirattee while the waters are high during October, is general every year, it must evidently be one of the chief reasons that the navigation is closed during the dry months.

It is already known that the passage of the Bhagirattee is closed against vessels of any draught during many months of the year; the passage will in its present constitution be easy to steamers from the beginning of July to the end of October. In June and November, if the passage is at all practicable, the average progress of steamers, on account of the confined state of the channel and the caution necessary, will not exceed that attained when the waters are the highest, in August and September.

I have to regret that circumstances prevented our returning by the Jellingee, by which some comparison might have been made between the two streams, of which in point of general advantage the Jellingee has always been preferred.

The Bhagirattee has manifestly been improved since the surveys of Majors Rennell and Colebrooke, and the distance from Nuddea to Sooty and Choka appears to have been shortened by nearly 10 miles: that it is still capable of further improvement is beyond a doubt; but it is still very questionable whether any means could be contrived to secure a sufficiency of water throughout the year in this stream.

In the second division of the voyage, from the head of the Bhagrattee, distance 248 miles to Patna, the average progress shown by the statement was less than in any other division. The general velocity of current was found the greatest in this portion of the river: the bed of the river appears most subject to changes, and the expanse of water being more considerable, the winds are more violent and of greater impediment to navigation in any but a well-found and strong-built boat. In this part of the river, however, happily, there is a more frequent occurrence of side channels, by which vessels of all kinds and also steamers may escape the fury of the greater branches of the river, and navigate in comparatively slack and smooth water: such channels are necessarily available only during the height of the river in July, August, September and sometimes October; but in the other months, from the waters being low, vessels are protected from the wind by the height of the banks, and the diminished velocity of the current in these months gives them the same advantage in point of speed as the side channels, when the river is high.

Want of proper pilots and ignorance whether such channels afforded sufficient water for the draught of the Hooghly, compelled us in general to follow the main stream in our way up, and by way of avoiding the main strength of the current, to keep the shelving side, feeling our way in about two and a half and three fathoms of water. There was perhaps as much danger (if there was any in either case) in following such a course as in attempting a side channel, with only a dubious assurance that there was a path open to us, and a vessel following such track will always have to contend against a stronger current than in a side channel; but where, as in our case, no pilot of any trust could even inform us generally of the nature of such side channels, the track followed was evidently the most secure and judicious.

Future voyages at the same season will probably exhibit a much more favourable result, and I anticipate that 62 hours steaming will, after very little experience of the proper track to pursue, be sufficient for the passage from the head of the Bhagirattee to Patna in the height of the river, less when the waters are low. In the present expedition the two days which exhibit the most favourable progress were the 11th and 13th; during both these days we had the advantage of side channels, and on the last day (13th) the additional advantage of an experimental pilot.

In this part of the river there is no fear of the navigation being shut against steam vessels at any period of the year; the channel is here, it is true, subject to more changes, sudden and considerable, than in the other parts, but is always deep. The particular parts subject to change will be pointed out in the charts. The many occurrences of anything like permanent banks in our route were from Rajmahal to Colgong, a short distance, near Bogilpoor, the Janguery rocks and Monghir, and generally in all these places, the opposite permanent bank is so remote, and the interval filled up with low plains and islands (churs) of such untenacious quality, the substratum being universally pure river sand, that it would be almost impossible in any place where these permanent banks are washed by the main stream, to keep it in such a course by any of the usual methods of preserving rivers in their beds, and the problem is of course much more difficult where the course of the main stream lies solely between islands of this unstable description. Majors Rennell and Colebrooke well describe the formation and quality of these churs.

The third division of our voyage between Patna and Ghazeepore, 127 miles, is likewise subject to the same remark, the want of permanence in the channel and want of stability generally of its banks. The permanent bank from the mouth of the Gogan or Dewar at * Mainyeeghat, by Revelgunge, Chuprah to Cheeran, is now only washed by the main stream at Revelgunge and Cheeran.

The right bank of the river is remote and of very light quality, and the river rushes in a straight course and very rapid current between sand and islands of its own recent formation,

* The most violent of the tributaries of the Ganges.

from Revelgunge to Cheeran and from Cheeran to Dinapore, below the outlet of the Soane. Above the mouth of the Gogra the appearance of the river somewhat alters, and the fury of the stream is somewhat abated. The banks hence to Buxar being of light alluvial quality, have suffered considerable changes since the survey of Major Colebrooke, but they have been of a less sudden and extensive nature than the changes of the division below Patna. At Buxar there is every appearance of stability in the bed and banks, and the navigation is in every way easy.

Above Buxar the river has again expanded itself over a large extent, and the bed is of a very shifting nature hence to Ghazeepore.

The Ghospore creek above Buxar is the only side channel we were enabled to follow in this division; having therefore had generally to struggle against the main stream, our average hourly progress was somewhat less than might have been expected against what was evidently a diminished current.

Below Buxar.

During the return voyage our average progress was likewise slower than might have been expected, on account of some difficulty in the Buxar reach and above the outlet of the Gogra.

The confluence of the two rivers Gogra and Soane frequently, by the check that their sudden freshes create, render the vicinity of their outlets shallow and difficult to navigate, from their uncertainty; but, generally speaking, I anticipate that nothing will ever occur which will offer insuperable difficulty to the passage of steamers at all seasons in this division of the voyage.

The last division of the voyage from Ghazeepore to Allahabad is in every respect of a different character from the preceding. The places where the river has expanded itself over a surface beyond what is required for its channel, are now of less frequent occurrence; the lofty banks of its red clay alternating with occasional strata of kunkur and other stiff clays, at the same time that they give an appearance of comparative sterility to the traveller who has just left the lower districts, convey an impression of wall-like stability, sufficient to defy the utmost fury of the Ganges, which is here occasionally straightened to unnatural dimensions, and follows frequently a curvature apparently inappropriate to the magnitude of the following stream.

The river in this division may be considered permanent in all respects but in the depth of its channel.

Our progress in ascending this part of the river was easy, and attended with a very satisfactory general average in the hourly and daily rates.

The current, however, was by no means at what may be called its greatest violence, and our track universally lay in the main stream, and frequently in the strongest part of the current; our return through the first part of this division was accompanied with much delay, from causes which I will proceed to explain.

In these upper parts of the river Ganges the variations of the water level *, as might be expected, are much greater annually and daily than in the lower parts. At Benares the extreme known rise is 45 feet, while in other years (as the present year) its waters only reach 34 feet; at Allahabad the extreme is 45 feet while in other years (as the present) it only reached the 29th; at Colgong its extreme rise is 29 ½ feet, while in the driest seasons it rises above the 28th; at Jellinghee the variation is, I believe, only between 27 and 25 ½ feet.

The same remark also applies to the daily variations of rise and fall; at Allahabad the river frequently rises 20 feet in five or six days, and falls as rapidly; at Benares its rise and fall is somewhat more gradual, although still subject to considerable and sudden variation; at Colgong, on the contrary, although the date of the first rise of the river is subject to some uncertainty, when once risen, the indigo and rice cultivator knows exactly how to judge of the fall and period of the waters; sudden and unexpected rise or fall at Allahabad would incommode none but the boatman who had been incautious in the selection of his place of anchorage, one single foot of extraordinary rise or unexpected variation of the surface at Colgong or Jellinghee might inundate vast districts or destroy whole crops, either by inundation or withholding the supply of water necessary to their growth.

I mention this not as a new discovery, or in any way contrary to the laws of rivers, but in order to explain some circumstances which struck my attention in the nature of the sands and shoal channels below and above Allahabad, and which a comparison of the water registers kept at the different points of the river above could explain.

It

* Extreme Rise of the Ganges at			Rise in 1828.		Usually falls by 15th October to	Fell this, or by 1st October, to		Rose during September Equinoxes to
	Ft.	*In.*	*Ft.*	*In.*	*Feet.*	*Ft.*	*In.*	*Feet.*
Allahabad	45	—	29	—	6	14	6	22
Benares	45	—	34	—	10	22	—	28
Colgong	29	6	28	3	18	24	—	26 (a)
Jellinghee	27	—	25	9	20	22	6	25 (a)

(a) These two assumed; I have not the exact registers.

It appears to me, on a careful view of the subject *, that during the first rise of the river, until it has reached its height, the currents in the upper division of the river, from Allahabad to Ghazeepore, must invariably be found the strongest, and this velocity may last until the end of August, when the river has generally declined considerably †. From this date the velocity of the current must subside, although the waters generally rise again, and are subject to much undulation; between August and the 1st of October the currents will universally be found abated. In this state of things the channels fill, and the crossing places from one steep bank to another, always more shallow than the channel round the bend itself, choak occasionally, as we found, to a height of one fathom above the level at which they are known to remain in the dry season.

This principle seems to be most powerful in and about the equinoxes of September, when there is always a rise of the river below, sometimes extending to the upper parts of the river; and unfortunately the fall of the river after this period, which is sudden above, is not accompanied by an equally sudden fall below, so that the upper currents during this fall are not sufficiently rapid to remedy the evil.

The experiments of Captain Smith upon the velocity of the current at Papamow this year, show that on the 7th September, when the waters stood at 11 feet 10 inches above their lowest level, the average rate was seven miles three furlongs. On the 18th September the water having risen to 15 feet nine inches, the average velocity of current was three miles three furlongs, extreme four miles one furlong. The rapidity of the current appeared then to abate even below this till the 2d October, when the waters had fallen to 13 feet 9 inches, although the river had risen in the interior to 22 feet. On the first October the depth of water in the channel of the Papamow passage was left at only nine feet.

At the time these observations were made there appeared to be no unusual influx of water from the Jumna to account for such a check, and our own observation upon the currents below lead me to place every reliance upon the truth of the experiments

This curious circumstance on our return between Allahabad and Benares frequently arrested our progress and created apprehension of our having deserted the proper channel, for in many crossing places where in our ascending voyage we had found four fathoms, on our return we only found two, and two and a half, sometimes even less; the water had not fallen two fathoms in the interior, and still had to fall upwards of two fathoms more, the known channel of the dry season in these places being known to yield one fathom at least.

If we had been sufficiently aware of this circumstance, or any means had been provided of certifying us of our being in the proper track, although it appeared so shallow, many an hour might have been spared in the return voyage, and if it could be so provided, steamers might advance with confidence at an average rate of eight or 12 miles an hour from Allahabad to Benares. But unless such is the case, the commander of every steamer will do wise to follow the plan adopted by Captain Johnston, of advancing at an easy rate of steaming, not exceeding two miles per hour with the current, drop his anchor in any case of gradual shoaling, turn with his head up stream and drift easily over the difficulty.

In the return voyage to Benares the steamer Hooghly might have been excelled, and I believe was so by some native boats, her average progress not having exceeded five and a half miles, and the current being nearly four.

It fortunately happens that in this division of our route, where these difficulties occurred in greatest frequency, ferries are also of constant occurrence, and I should humbly conceive that through the means of the local officers it would not be difficult to make an arrangement with the proprietors of such ferries to induce them to act as pilots to vessels on their voyage, as also to place a bamboo float-buoy of some simple construction, to point out these crossings; care only must be taken that this buoy does not drift from its position with the shifting sands of the bed, or remain to mislead any passenger into a channel which has been choaked suddenly by some cause.

The particular principle adduced as so highly detrimental to the navigation between Allahabad and Benares will, I conceive, apply still more forcibly to the parts of the river immediately above Allahabad towards Cawnpore; and in those parts of the river where by some accident or natural cause the river has expanded its bed beyond the width necessary to pursue a channel proportioned to its expenditure of water, it is not surprising that shallows are formed over which the river, after its decline, must rush with considerable rapidity, since before its fall the level of the bed was much above the low-water mark in the dry season, and it thus has to excavate a channel which must keep pace with the further decline of the waters.

I have heard it advanced that the current (partially of course) is nearly of the same velocity in January of some years as at the height of the river in August and September, but I should like to see the fact authenticated by experiment. Certain it is that it may well exceed what Captain Smith's experiments proved it to be during the September rise of this year, or average three and a half.

The difficulties of the navigation of the Upper Ganges arise more from the cause adduced than from any insuperable velocity of its currents.

The waters that are brought down by the Ganges, even from the place it leaves its strong bed at Hurdwar, are represented to be at all seasons of the year coloured and full of sediment, and it may be well said that the motion of sand along its bed, the corrosion of its banks where their nature is yielding, and the formation of new channels and desertion of old ones, is constant and unremitted.

To make a comparison between the Ganges and Mississippi, the only river of equal or greater magnitude upon which steam navigation has been introduced with success, it is only necessary to compare the slope which the river has attained, and which, for argument's sake,

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* 20th August.

† It falls usually to 15 feet by the 7th September; it fell in 1828 to 12.

we will consider as the two limits to which steam navigation is carried on with certainty. The height of Allahabad above what may be assumed as the level of the sea, by barometer, is 348 *; perhaps, in reality, more for the distance of 800 miles †. The average slope would thus be nearly five inches per mile, and assuming that the slope at Jellingee is between three and four, that at Allahabad must have attained six inches per mile. I came to the same conclusion by drawing an inference between the barometrical ‡ levels of Benares and Futtyghur.

In the Mississippi the height of the mouth of the Ohio is stated 300 feet above the sea, that of Louisville, therefore, 1,500 § miles from the sea, cannot exceed 350 feet. The average being thus under three inches, it cannot be supposed that the river at Louisville can have attained five inches.

Vide Warden's Statistics of North America.

It is therefore manifest that when steamers have navigated to Allahabad, they have reached much beyond a parallel position to Louisville on the Ohio. I am aware that steamers pass above this place, and are actually built and floated down in the height of the river from as high as Pittsburg, but I cannot learn from any source that the navigation is carried on with any certainty or success above Louisville and Cincinnati.

The two rivers will not, I am aware, admit of a close comparison; for, although both are subject to permanent freshes, the Ganges, unlike the Mississippi, is chiefly fed by tropical rains. We have no data to form any comparison with a more tropical river.

My own personal knowledge cannot finally determine the question, whether a vessel constructed like the Hooghly, or even upon an improved principle and less draught of water, will be able to navigate beyond Allahabad to Cawnpore at all, at any season of the year. Our having been deterred from attempting the Papamow shoal is by no means sufficient to establish Allahabad as the limit to which the Hooghly could be carried with safety and certainty. The period at which we had the option was perhaps the most unlucky in the year. I have, in my own mind, no doubt, after being able to travel between Cawnpore and Allahabad from the 1st of July to the end of September, and returning without being arrested by any insuperable difficulty. At other seasons I cannot speak with equal confidence of her success.

The result of the present expedition has furnished sufficient data to prove both the advantage and ease of steam navigation, in point of celerity and security, over every other method at present in use upon the Ganges. The trial was perhaps made under every possible disadvantage; the vessel having to struggle with the strongest currents in her way up, and in her way back, the river being rapidly on the decline, the daily fall of the upper river where the chief danger of grounding was apprehended, being by measurement nearly one foot per diem. That she has triumphed, even against such great odds, there can be no question; and the way in which she succeeded in extricating herself from the sands on the only two occasions of her touching the ground in the return voyage, is evidence sufficient both of her strength and of the capability of such a vessel.

The manner in which this took place may perhaps be worth narrating. The first and most important accident of this kind took place only six miles from Allahabad, in a channel we knew to be intricate, but through which a pilot undertook to guide us; we grounded on a spit of sand, the current running at a rate of about four miles, and dropt our anchor at the moment of grounding. The current immediately acted upon the side of the vessel, and drifted us further on the sand, and with our broadside to the current. In this position no power of steam could help us. We then hauled in our anchor till the bow pointed up stream. The steam succeeded immediately in extricating the vessel. Unfortunately we did not clear the sands, and grounded again without dropping our anchor. The vessel then sheered round as before, with her broadside to the stream, and appeared to settle in the sand, with a dry bank forming immediately below, and the current eating away a channel under our bow and stern. In this predicament, with much delay and some difficulty against such a current, we carried out an anchor up stream, but failed in hauling her head sufficiently to the stream to enable the steam to work with effect. We then before dark likewise attached other anchors to the stern, holding the vessel to the three anchors as it were on a pivot, with cables to the bow and stern. By dawn we found the vessel just at the lower end of the sand afloat, and riding to her heaviest anchor, the others just having parted. The distance of sand over which the current must have drifted us in the course of the night was five furlongs. The way in which it may be accounted for is simple, and need not be adduced. It is sufficient to say, that there will be few cases in which if a steamer takes the ground

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	Feet.
* Altitude by barometer of Benares - - - - - - - - -	280
Add, supposed difference of Benares and Allahabad - - - - -	68
	348

† Taken from the limit of the tide.

‡ *Vide* Proceedings of Benares, obs. 1 of 1817.

Difference of Benares and Furruckabad 280 feet; distance by Ramell 354 miles, which, with allowances, would leave the general slope nine inches per mile between these two places.

§ By the difference of elevation of the mouth of the Scioto and Pittsbury, distance 388 miles, difference of elevation 216 feet, the general slope between these places is nearly seven inches per mile. The river therefore must have attained the slope of six inches per mile somewhere above the confluence of the Scioto and Ohio.

ground on her return in a rapid current of four to five miles, she may not, either by hauling up her anchor, extricate herself by power of steam, or in case of failure, manage by anchors, or some similar manner, to drift herself into the channel which must invariably form by the mere force of the current under her bow and stern, and thus free herself. Touching the ground in the way up the stream can never be of much consequence, and it is only necessary that the vessel should have strength enough to put them beyond the fear of injury from the current acting upon them in this manner, and to provide them with good anchors and cables, and the means of sending them up the stream. I will now pass to the subject of the particular capabilities of the Hooghly steamer, for the navigation to Allahabad, as also some few remarks upon the points which I consider to be most essential in the contriving of future vessels for the purpose. The particular construction of such vessels is too practical a question for one not himself a naval architect.

It is established by experiment, that the Hooghly has strength sufficient to prevent any injury from grounding upon sand in a current of five miles.

It is also established, that a speed of seven miles and a half to eight miles is sufficient to ensure a vessel of four feet and a half draught of water and less, the average of three miles at the highest state of the waters in ascending the Ganges and, by inference, a much greater average rate in the low state of the river.

It is established that the Hooghly, with some improvement to her steering, is not subject, in her way up, to any of the many dangers enumerated in the General Department Secretary's Minute as incidental to a voyage up the Ganges in the craft now generally in use, and that in her descending voyage she is only necessarily subject to that particular one of drifting upon a concealed sand bank, an accident which occurred twice, and from which she found a means of extricating herself, as future vessels may likewise, even if proper measures cannot secure them against such casualty.

It is established that the passage of a vessel with four one-eighth, or less draught of water, from Calcutta to Allahabad, need never exceed 20 days of 12 hours actual steaming (which period I consider to be still capable of reduction) when the rivers are full, from 1st of July to the 1st of October, and return in 10 days or less.

It is established by information, but not actual experiment, that although some dry seasons are upon record when her voyage to Allahabad would have been arrested by shallows at and above Chunar (such, however, being of common occurrence, and I therefore hold it to be a fair conclusion), that the passage between Bogwangola, at the mouth of the Cossimbazar river, Jellinghee, or any point below, situated on the Ganges, and Allahabad, is open to such vessels as the Hooghly at all seasons; and it must be remembered that on the Mississippi, which has been adduced as a parallel, there is a season of frost and floating ice, when the communication is suspended.

It is established that steamers may navigate the Bhagirattee for four months in the year, and it is said that the Jellinghee will provide perhaps another month or two. 1 July to 30 Oct. June and Nov.

With these premises it cannot be said that the communication is perfect with vessels constructed like the Hooghly, for although it is true that a passage exists through the Sunderbunds, which is always available when the Jellinghee is closed, still some persons well acquainted with that circuitous route will concur with me in opinion that it is in every way better to avoid such passage, both for economy of time and convenience.

During the months of December to the end of June the Hooghly may ply between Bogwangola, Jellinghee or Dacca, and the Upper Provinces, and it becomes necessary to provide other means of conveyance for the treasure, troops or passengers brought to Bogwangola or Jellinghee, to enable them to reach Calcutta, in order to perfect the communication.

This imperfection would of course be remedied by substituting vessels, the draught of which could be capable of reduction to 18 inches on emergency. It is, however, a difficult problem while engines of 50-horse power, the least power that could be applied economically, weigh 50 tons, a weight sufficient to bring down a vessel like the Hooghly, the buoyancy of which is equal to about four tons per inch, of draught 10 inches, and the stock of fuel for which, at 800 mds. (equal to 21 ½ tons), will sink her between five and six inches more; considering the point mathematically, I do not conceive that there would be any impossibility to contrive a form of vessel of the same burthen, and of the self-same resistance in the water, which should draw less than the Hooghly; but there is a limit mathematically, and much more so practically, beyond which this reduction cannot proceed.

Besides that, engines of the form now used require (which is one point in the mathematical improvement which would first suggest itself) a certain depth of vessel.

It is evident that while low-pressure steam-engines are used, the problem of reducing the draft to 18 inches will be difficult, if not impossible, to obtain for vessels carrying any burthen beyond their own fuel and stores, if even this is attained.

The remark, 3d and 4th paragraph of Captain Forbes's note on the description of steamers best adapted to the navigation of the Ganges, in which he suggests the use of a single engine and long cylinder, I consider to be worthy the attention of the Government, in case the manufacturers at home can contrive an engine of the kind which shall economise both weight and fuel. I have been informed that in America it is by no means uncommon to allow the piston rods to work five and six feet above the floor of the deck in river steamers, the upper end of the cylinders being almost even with the decks, or just below. In this way a gain is obtained in the depth of the vessel, also a gain of power by an addition to the length of stroke of the piston.

I am not sufficiently informed to speak more particularly as to the power and construction of the boat engines I allude to, but believe the information to be correct, as it appears to be perfectly

Appendix, No. 25.

(10) Letter from Capt. T. Prinsep; 1 November 1828.

perfectly agreeable to principle that such would be a considerable gain in power, weight and fuel.

I cannot so readily follow the writer of the note in his preference of twin boats, as generally best adapted for the Ganges. There are some objections which strike me as almost insuperable. It is in the first place manifest that a greater weight of material must be employed in the construction of a double vessel of the kind to procure the same buoyancy, also that the resistance cannot thus be reduced below what it would be in a well constructed single vessel of the same burthen. There is also this other objection, which has been suggested by the result of the present expedition, that it will be almost impossible to so unite a double boat that she can be of the same strength as a single one to resist straining when aground in a current of five miles per hour, and her broadside presented to the stream.

A double raft of the kind I humbly consider to be only fit for still water navigation, such as that of the Jellinghee, and perhaps Ganges in the cold weather, and even there I am inclined to question the economy of her draught and burthen.

The Americans of the Mississippi have this advantage in the economical construction of their steam vessels, that the forests from which they procure their timber are up the stream which it is wished to navigate, and their fuel, whether wood or coal, likewise found near its banks. In India the only timber reckoned sufficiently durable is imported by sea, and as yet no appearance of coal has been discovered near the banks of the Ganges. It is not then to be wondered at that in the first instance of the introduction of steam upon the Ganges, the vessels should partake perhaps too much of the nature of sea-going vessels as to their solidity of construction, and not be similar to any model in use upon her waters, and that they should be attended with considerable expense, being constructed with an imported timber and imported engineers, instead of being built in the vicinity of her own forests and with machinery of her own manufacture.

The transport trade and passage of individuals upon the Ganges must, I may safely say, exceed that of the Mississippi a hundred-fold, and is infinitely more tedious, and attended with danger as at present conducted.

Here is, therefore, a field for exertion in improvement of the navigation much beyond any that can be named in America, if it could be possible either by so developing the natural resources of the country, or awakening her industry, as to supply these two essentials to the economy of the undertaking, a native forest near which to construct the vessels, and a convenient source from which to draw her fuel.

I cannot for a moment doubt but that the best form of vessel, as also engine, will soon be contrived to ensure the success of the steam communication, from the energies and intelligence that must soon be directed to the subject, while Government remain the directors and their funds supply the stimulus.

But I fear the time is remote, and perhaps it is absolutely necessary that the way to secure success must be pointed out more clearly before private enterprize or private capital will be directed to the establishment of steam communication on the Ganges as a source of profit, after the example of the Americans.

In the present case, however, the Government expend annually immense sums on the inland transport of their treasure, stores, officers and troops upon the Ganges, and it is not the question whether they should spend the money necessary to establish steam navigation in order to prove its practicability to other adventurers, or to profit by engrossing the whole inland carrying trade to themselves, but rather a question whether a considerable annual expenditure might not be spared, the present risk of loss to themselves alleviated, and the facilities of transport and communication of their own necessary resources increased beyond comparison.

The object is worthy the most attentive consideration and some sacrifice to attain, and from what my own humble observation has led me to judge, I look forward with some confidence to the time when their endeavour will be crowned with every success, both by the discovery of coal in some district adjoining, and economical construction of steam vessels.

I have, &c.

Calcutta,
1 November 1828.

(signed) *Thomas Prinsep*,
Captain Engineers and Superintendant Canals.

DIARY of the EXPEDITION in the STEAMER HOOGHLY from *Calcutta* to *Allahabad*, in September 1828.

DATE.	Day.	Place Reached.	Distance in Miles	Time under Steam.	REMARKS.
				h. *m.*	
Sept. 8	1	- five miles above Chogdah.	47	10 15	- - averaging $4\frac{1}{2}$ miles per hour. The channel broad and known, and a flood-tide in our favour for part of the day.
— 9	2	below Meertulla	41	12 37	- - average $3\frac{3}{4}$ per hour. Enter the Bhagirattee or Moorshedabad river at 4 *h.* 4 *m.* P. M.
— 10	3	Plassey - -	48	12 45	- - averaging $3\frac{7}{10}$ per hour. First part of this day's route exceedingly winding; also subject to great change.
— 11	4	Balanagur -	49	13 —	- - averaging $3\frac{7}{10}$ per hour. Pass Berhampoor at 1 P. M. The two sharp turns above Moorshedabad present a rapid current, creating some delay.
— 12	5	- - two miles in Great River.	49	11 20	- - averaging $4\frac{3}{10}$ per hour. The current of the Bhagirattee evidently decreased; our vessel light, from consumption of its fuel. The last hour and half employed upon the two miles after entering the Great River, struggling against the strength of the current.
— 13	6	Rajmahal - -	28	10 12	- - averaging $2\frac{6}{10}$ per hour. Some loss from want of pilot. The vessel light, and speed full eight miles per hour. The current, therefore, making allowances, must have equalled five miles; average extreme, seven miles per hour.
— 14	7	- - -	10	3 25	- - average $2\frac{9}{10}$. Started heavy with fuel; some difficulty about rudder, no pilot. The river here divided into two branches; our route lay on the shelving side of the least rapid, by report.
— 15	8	Terria-gullee -	26	9 55	- - averaging $2\frac{6}{10}$. Great difficulty of steering during the first part of the day while in the Broad River. The Terria-gullee passage, although somewhat shoal, is every way advantageous.
— 16	9	beyond Colgong -	39	11 24	- - average $3\frac{6}{10}$. The channel from Terria-gullee to Paturghatta not the main stream, which is here much divided The rapidity of the current even at the rocks passed, could not have exceeded seven miles per hour.
— 17	10	- - Sands, midway between Tenanguira and Monghir.	31	10 37	- - average $2\frac{9}{10}$. Pass through the Bogilpoor Creek and encounter some difficulty in its mouth; no pilot; another creek brings us to Tenanguira, where we encountered perhaps the most rapid current. The last $3\frac{1}{2}$ hours we progressed only eight miles, advancing on the shoal side of the river.
— 18	11	Derriapoor Creek	43	12 10	- - averaging $3\frac{4}{10}$. Above Monghir the current somewhat abated, but sands somewhat intricate; no pilot. Follow a side channel from Russoolpoor to Surajegur, also from thence to anchorage in Derriapoor Creek, which accounts for our rate being large.
— 19	12	- - Gungara, eight miles from Bar.	17	7 20	- - average $2\frac{3}{10}$ from Derriapoor to Bar. Currents are very rapid and the river narrow. The passage hence to Bar somewhat difficult. Easterly winds. River on the rise.
— 20	13	- - Bankerpoor Creek, Patna 20th night to 22d morning.	44	12 —	- - averaging $3\frac{6}{10}$. A good pilot procured at Bar. The river much divided hence to Patna. The currents found rapid only below Patna before the Fulwa island; they are slack before the city and a spit of sand is forming. Easterly gales.
— 22	14	Chupra Churs -	$29\frac{1}{2}$	10 30	- - averaging $2\frac{7}{10}$. Strong currents between Patna and Danapoor, also from Cheeran to our anchorage in the middle of a difficult passage, between sand islands.
— 23	15	Khoaspoor -	$17\frac{1}{2}$	6 42	- - averaging $2\frac{6}{10}$. Pass the mouth of the Gogra, where the currents are rapid; then feel the right bank channel; narrow but deep. On our returning we followed the left bank, and experienced much difficulty.
— 24	16	- - below Bhulleea, mouth of Surjoo River.	$33\frac{1}{2}$	12 7	- - average $2\frac{7}{10}$. The banks annually suffering, but the channel favourable to navigation. The mouth of Surjoo, in Colebrooke's charts east of Bhulleea, is now west, having altered full three miles.
		Carried forward -	$552\frac{1}{2}$	116 19	

(10.) Letter from Capt. T. Prinsep; 1 November 1828.

DATE.	Day.	Place Reached.	Distance in Miles.	Time under Steam.	REMARKS.
				h. m.	
		Brought forward -	$552\frac{1}{2}$	166 19	
Sept. 25	17	Ghazeepore -	47	13 17	- - average $3\frac{5}{10}$! Pass Buxar at noon, at Burpoor enter the Ghaspoor Creek.
– 26	18	below Sardpoor -	36	11 30	- - averaging $3\frac{1}{10}$. Course entirely in the main river; one lofty bank universally of hard red clay alternating with kunkur; currents abated.
– 27	19	Benares - -	29	8 50	- - averaging $3\frac{3}{10}$. Course in main stream; extreme current between five and six miles per hour; westerly wind.
– 28	20	below Kulchera -	$31\frac{1}{2}$	10 35	- - averaging 3. Pass Chunar, where the channel is narrow and breaks against a promontory with some force. Winds strong from the west.
– 29	21	Phoolwareea -	45	12 –	- - averaging $3\frac{7}{10}$. Course in main stream; current much abated.
– 30	22	Deeha - -	48	13 12	- - averaging $3\frac{6}{10}$. Current generally abated; the two turns of Sursa and Dum Dumma; except in the latter, we could barely stem the current in the middle of the bend; our speed about $7\frac{3}{4}$ per hour.
– 31	23	Allahabad -	10	3 17	- - averaging 3. Currents slack; delay in the Lawayn reach.
		TOTAL - - -	799	239 –	or, general average $3\frac{34}{100}$ miles per hour.

(signed) *Thomas Prinsep.*

ABSTRACT STATEMENT of the RETURN VOYAGE of the HOOGHLY from *Allahabad* to *Calcutta.*

PLACE REACHED.	Miles.	Hs. Ms.	REMARKS.
Allahabad to Chunar	115	20 33	- - averaging $5\frac{12}{100}$ miles per hour. Delay at every crossing place. Aground for 12 hours below Allahabad.
Chunar to Benares -	22	3 22	averaging $6\frac{7}{10}$ per hour.
Benares to Ghazeepore	68	9 48	averaging $6\frac{9}{10}$ per hour.
To Patna Deega -	124	21 25	averaging $5\frac{8}{10}$ per hour.
To Monghir - -	97	22 15	- - averaging $4\frac{4}{10}$. Much delay before Patna, Bar, Derriapoor, and from Surajegur to Monghir.
To Colgong - -	62	11 12	- - averaging $5\frac{1}{2}$. Delay in the Seeta Coon reach, also before Bogilpoor.
Rajmahal - -	62	7 45	averaging 8 per hour.
To Choka Mouth -	32	5 15	averaging $6\frac{6}{10}$ per hour.
Through Bhagirattee and to Calcutta.	232	25 40	averaging 9 per hour.
TOTAL - - -	814	127 15	general average $6\frac{4}{10}$ per hour.

(signed) *Thomas Prinsep.*

(11.) Letter from Capt E Smith to H T Prinsep, Esq.; 2 November 1828.

(11.)—LETTER from Captain *Edward Smith*, Engineer, *Allahabad*, to *H. T. Prinsep*, Esq., Secretary to *Bengal* Government, dated 2d November 1828.

Sir,

SINCE the receipt of your letter of the 7th August, apprising me of the dispatch of the steam vessel Hooghly to Allahabad, and requiring my possessing myself of the information necessary to determine on the practibility of extending her experimental voyage above Allahabad, my attention has been directed to an examination of the part of the Ganges in question, and to a consideration of the facts bearing upon steam navigation, in the parts of the river with which I am acquainted, as well as to the points more generally connected with the navigation of the rivers of the Upper Provinces, to which your letter adverts.

2. The result of my observations I have now the honour of submitting, for the consideration of the Right honourable the Governor-general in Council, begging permission to premise the reports, by stating that it has occurred to me, that his Lordship's orders would be most readily attended to by my forwarding a report, grounded on the information that my situation at Allahabad and employment on the Jumna has allowed my acquiring, with such as the necessarily hurried researches consequent upon the call upon me has allowed of my obtaining. An immediate report will carry with it, at least, such notice of the subject, as, should the perusal of it induce his Lordship to direct the duty to be continued or extended, will

will permit of the selection of such lines of inquiry as it may be deemed judicious to pursue. This course appears to me preferable to late and lengthened reports on designs, which cursory notice even may show to be so little promising, as to render further investigation of no service.

3. Such part of the report as regards the passage of the Hooghly from below the Fort of Allahabad to above Phapamow, may be shortly dismissed. From the latter end of August to the end of September, a series of measurements satisfied me, that this distance had in every part a depth of channel of from 12 to 20 feet of water, with an average stream rarely amounting to four miles an hour; and on one single occasion, and at one spot only, increasing to seven; and as the survey was made after the fall of the river from its greatest annual rise, there remains no doubt of the Ganges, from the confluence of the river to above Phapamow, being easily practicable for steam navigation, from the early part of July to the middle or end of September. The Hooghly, however, did not arrive till the 1st of November, at which date the final fall of the river had been proceeding for 10 days, at the rate nearly of a foot a day; and there being only nine feet water in the channels, where a short time before 15 had been found, I requested Captain Johnston to forego the attempt for ascending beyond the Fort; not that the passage was closed, but that the river continuing to fall rapidly, I considered it injudicious, without an adequate object, to commit the vessel among shoals, whence, at that late season, in case of grounding, it might have been difficult to extricate her. Had she arrived one week earlier, I should have had no hesitation in assuring Captain Johnston of a safe and easy channel.

4. An erroneous impression seems generally to prevail of the difficulty and danger of this part of the river; some idea of a permanent rapid, equally laborious to surmount in the rains as at other seasons of the year. The obstacles, however, such as they exist, are of a different kind, and in no degree affecting the navigation during the months that the river is high; but on its fall, obstructions to the passage of large boats, even as early as November, are certainly experienced. Their nature I can describe, but their causes, and consequently the possibility of removing them, can, in the present dearth of data, be but surmised, or if given, it can be only on analogy.

5. The difficulty of navigating the Ganges from the Fort to Phapamow extends, though in a less degree, throughout the remainder of its course upwards; and it is, I believe, from boats coming from Bengal first encountering the shoals of the single instead of the deeper channel of the united rivers at this particular spot, that it has obtained so formidable a notoriety. What really is the case may easily be supposed: the Ganges above its confluence with the Jumna is a stream of shoals and rapids, which in a measure disappear when it has received an additional supply of water from the latter river.

6. Of the difficulty of passing the Ganges in the first six miles above the Fort, the causes I fear are such as will not warrant my holding out strong expectations of their removal. The principal obstruction is felt at the junction of the rivers, where the large body of sand and earthy matter brought down by the current, particularly of the Ganges, is deposited near the eddies and backwater, is again suspended by the streams, as the rivers, rising and falling as they are constantly doing in different levels, alternately disturb each other, and again deposited in new situations; thus forming at the entrance to the Ganges, from the united rivers, a shallow and continually shifting bar. From its confluence upwards the Ganges runs between banks, more widely separated than below; here, three miles apart, through this expanse of sand, the diminished stream of the dry season winds its way with strong current, but neither deep nor settled channel; the waste of sand bank presenting less resistance to the lateral cutting of the river, than the bottom does to its deepening the channel. A substratum of konkur in clay, probably checks the action of the water in deepening its bed; it is scarcely however discernible, the bottom of the channel having usually a layer of rolling sand.

7. The preceding account will be found not so much that of a river having its navigation impeded by rapids of defined extent, as of one generally of tedious and laborious navigation; but as sketches, however rough, will be of more avail in elucidation than further written description, I have added the marginal drawing of the river, in its several states, exhibiting its changes by references.

* * * *

*REFERENCES:—Supposed state of the river in November of any year, the broader stream being the navigable channel.

The change which may take place by February, the channel of November having become shoal, and a new line opened by the current.

8. In the above sketch and sections will be seen a sufficient explanation of the obstacles to the employment of paddle and barrel-boats, arising from the shallowness and changing of the channel, which would often leave dry the paddle-boats, moored two or three months previously in deep water, rendering at least an annual shifting of the moorings necessary. The aid of the paddle-boats may, from this shoalness of water, be of reduced utility as to obtaining the requisite depth of water. Boats are obliged to keep so near the steeper bank, as to be enabled to employ their goonds or two-ropes, the power applied to which in the crew, is sufficient to carry the boat over the stream, except on particular occasions and in certain parts, in which again increased rapidity of current is accompanied by diminished depth of water and variableness of channel: the objections to the paddle-boats becoming the stronger at the spots in which, otherwise, their employment might be beneficial.

9. A question will naturally arise of how far it is practicable, to confine the dry-season channel to the same line, year after year, which effected, the chief objection to the employment of paddle-boats would be obviated. Much encouragement to attempt works for the

Appendix, No. 25.

(11.) Letter from Capt. E. Smith; 2 November 1828.

accomplishment of this end, is not to be found in the nature of the river; that is, where no fixed point exists to regulate the line of channel of two or three hundred yards wide; and when it runs in an expanse of two or three miles in breadth of sand bank, and to prevent its changing its passage, through any part of which no natural obstacle is to be discovered. Still something may be attempted, but only on the observations of several seasons, grounded on accurate plans, proving that the stream has an inclination to certain lines, to retain its current and line of navigation in one of which, must be the highest effort aimed at; the power of such a river in opening its channel may perhaps be guided, but cannot be controlled or opposed, with the most distant hope of success.

10. My observations regarding a canal cannot but be brief: were the plain of the Doab less elevated than it is, a lateral cut would be very desirable, but with rivers rising at the periodical rains upwards of 40 feet, taking every advantage of ravines, a depth of cutting of 50 or 60 feet on a length of about three miles is unavoidable; a scale of work involving an expenditure of from 10 to 12 lacs of rupees, a sum which the trade now on the river could not repay. The total absence of superficial waters on the Lower Doab precludes the adoption of the more economical form of lock canal.

11. Much faith has, I believe, been placed in the feasibility of a canal, from the belief in the existence of an unfinished native work of the kind, and the circumstance of the irrigation canals of the natives in the Upper Doab having been traced with a judgment creating confidence in the success of their other attempts in similar works: that adverted to, however, I have long since examined, and found it unfortunately with every mark of an entrenchment cutting off the point and protecting the open city and suburbs of Allahabad from predatory attacks, but with none whatever of a canal.

12. If the work be ever resolved on, the sole method of preventing the rise of the expense above a very large amount will be that of making the canal perfect itself by its own waters, by taking advantage of the difference of level between the Ganges and Jumna, and by introducing water at periods when the great fall through the canal, aided by simple dredging machinery, will of itself effect the excavation. Even this process, from the works necessary to guard the head of the canal on the Ganges, must be expensive and slow, and conducted with much caution.

13. Before determining on the execution of works at any particular point on the river, it may be no more than prudent to ascertain its general character for navigation; if of equal difficulty throughout, the improvement of six miles would be of little service, when hundreds remain in the original state; while the removal of a bar to navigation, or a difficulty at a particular point, checking navigation throughout the course, would be of the highest service. To obtain the requisite knowledge on this head would cost little trouble. Registers of boats established at the Fort Point, at Allahabad, at Phapamow, and at a station some distance up the river, Betoura Ghaut perhaps, near Futtehpore, by giving the relative time of passage over the intervening space, will afford the surest information of the comparative facility of navigation, with the addition of accurate returns of the trade on the river, the value of which must materially influence a decision on the nature and expense of any works contemplated for improving the navigation.

14. Though in the present varying channels near Phapamow paddle-boats are not applicable with advantage, there are passages in the Ganges, below Allahabad in particular, where the casual observations made in a voyage up the river, confirmed however by accounts commonly received as correct, incline me to think the use of such aids to boats would be productive of much benefit. Between Allahabad and Mirzapore are projecting portions of the main bank, round which, with deep water, the stream rushes with great velocity; the necessity of tracking often brings boats within the influence of the strongest rush of water, with its attendant inconveniences, of the employment of large numbers of men, the breaking of tow-ropes, delay, and at times loss of property; whereas the paddle-boat would supply the requisite power of ascending along the less impetuous portion of the stream. Whether Government would derive compensation for the outlay from the levy of a consideration for the aid of paddle-boats must be doubtful, particularly where a long train is required; but the experiment at points such as I have sketched requiring the establishment of one or two only, cannot be a costly one. Few sources of any but vague information regarding the American rivers are, I regret, open to my search, as a perfect acquaintance with the fruits of European enterprize and experience displayed on so ample a field would tend greatly to the establishment of a sound foundation for essays on the improvement of the rivers of Bengal, though their character is, I imagine, too tropical to be susceptible of the same improvement from art as those of North America.

15. Nothing which the preceding sheets contain has a very intimate connexion with the general question of steam navigation; but should the voyage of the Hooghly terminate in favour of the future employment of Government steam vessels, the extension of the voyage to Cawnpore, during at least the rainy season, may well be allowed to enter into the estimate of advantages. With but the slender acquaintance of a few days with the powers of steam vessels, I have, from my professional avocations on the Jumna, necessarily a considerable one with the common course of navigation of that stream, and of the Ganges, and do not consider that Allahabad is to be considered the limit of steam navigation on either of the rivers, when the system shall be rendered more complete by the adoption of the ready and not expensive means of combining safety with increased expedition which even now suggest themselves.

16. This report, I hope, will be found to comprise the desired notice of the points mentioned in the letter of my instructions, in so far at least as may be required for fixing on the subjects of my further report, should such be deemed desirable.

I have, &c.

Allahabad, 2 Nov. 1828. (signed) *E. Smith*, Captain Engineers.

Appendix, No. 25.

Steam Communication with India, and on the Rivers of India.

(12.)—LETTER, from Captain *W. Warden*, of the East India Company's Marine, to the Marine Board at *Bengal*, dated 23d May, 1829.

Gentlemen,

ON the 13th instant I had the satisfaction of reporting to you my safe return to Calcutta with the Honourable Company's steam vessel, Hooghly, from her second experimental voyage; I have now the honour of submitting to you a circumstantial report of the transactions of the voyage, with such remarks as I hope will prove useful in facilitating steam navigation at this season of the year.

Agreeably to the instructions of the Board, bearing date the 13th of March 1829, I left Calcutta with the Honourable Company's steam vessel, Hooghly, on the 17th March, fully equipped for this voyage, having on board 500 maunds of coal in our boxes, and about 22 tons weight of provisions, wood, fresh water, passengers, baggage and freight, a list of which I have annexed hereto. With these articles on board the Hooghly drew four feet three inches forward, and three feet six inches aft. In this trim I did not find her more unmanageable than when at the lightest draught at which I was able to get her during the voyage, which was four feet one inch forward and three feet three inches aft, and but two revolutions less of her paddle-wheels.

On the 9th March I reached Bissuntpore, the first coal depôt, which I would recommend being discontinued, as its distance from Calcutta is too short, and occasions unnecessary delay; also as it obliges steam vessels to leave the lower Sunderbund route and pursue a middle course by way of Munick Khall, Goodlad's Creek and the Chandcolly, through which the Hooghly came with some advantage, as the tides were in her favour; yet I would by no means recommend this route being in general adopted, as Manick Khall and Goodlad's Creek are only flood passages, and may occasion a detention in waiting for tides, independent of the difficulty there is in getting through Goodlad's Creek, which is so narrow that it is quite impossible for a steam vessel of the Hooghly's size to steam through it without touching the banks on both sides of the creek, which the Hooghly did several times. The Chandcolly, though there is deep water through it, is so very narrow and circuitous that it is not a safe passage for a steam vessel; in this creek, I regret to state, we lost our gig; she was torn from the stern davits by the projecting branches of a large tree, in sounding one of the narrow sharp turnings.

For these reasons I would recommend in future the lower Sunderbund route being adopted; though the distance is greater, I am of opinion it may be run in nearly the same space of time as the Hooghly took in reaching Koolna by the way of Goodlad's Creek. On the 20th March I reached Koolna, our second coal depôt, which is extremely well adapted for the first depôt from Calcutta, as a steam vessel leaving Calcutta with 500 maunds of coal on board, would, I consider, have 100 maunds remaining on board on her arrival at Koolna, even though she came by the lower route. It is also convenient for getting the coals off, as a steam vessel can haul close alongside the bank for that purpose; I also found, from having been steaming so long in salt water, it became necessary to clean the boilers, &c., I was therefore obliged to wait here, even though it had not been a depôt; but as it is, all purposes are answered by this one stoppage. On the 21st of March I again proceeded on my voyage. In passing through the Modomutty, a remarkably broad and deep river, offering in itself no impediment to the navigation of vessels of any description, I found it in four different places, from Momutpore downwards, strongly staked with fishing stakes completely across the river, leaving only a small boat passage of about 20 feet wide, in passing through which the Hooghly's paddle-wheels were greatly endangered. This is not the only objection; these stakes are of so strong a description and so thickly placed that they impede the free course of the current, and cause sands to accumulate on them, in passing through one line by which, I found only nine feet water; and below the lower line of stakes, an immense sand has accumulated, such as I did not find in other parts of this river, and could only account for by the water's course being impeded. I would therefore, for the improvement of this navigation, strongly recommend their entire removal.

On the 23d of March I reached Comercolly, our third depôt, which, though rather a long stage from Rajmahal, is perhaps the best that could have been selected, from its conveniences in getting the coal off; our averaged rate of steaming from Calcutta to this place was five miles and three quarters per hour; I was only detained at Comercolly three hours and forty minutes, and left again the same day, and entered the Ganges at Koosthea.

The Sunderbunds are particularly adapted to steam navigation; in fact they offer no impediment, it is scarcely even necessary to slow or stop the engines for a minute, and after a little practice may be navigated by the charts alone, even without a pilot; but this I would not at present recommend, as it requires some little practice to become acquainted with its intricacies. I would here beg leave to offer a few remarks, which may prove useful in this navigation: steam vessels should by no means enter any of the small creeks towards night, as it is unsafe steaming through them after dark, and equally dangerous anchoring in them, from the liability there is of large wood boats and others falling on board; these vessels are of a very large description, and draw as much or more water than the Hooghly does, and are so deeply laden that they are scarcely manageable, but drift down as the tides carry them. They go at all times when the tides answer, and any of these falling on board a steam vessel in a spring-tide, which I found to run from three to four miles an hour, would cause serious injury; I would therefore strongly recommend one of the large creeks or rivers always being selected for anchoring in at night; and then not in the centre of the channel.

In

(12.) Letter from Capt. W. Warden, to Marine Board; 23 May 1829.

In my progress through the Sunderbunds I found the paddle-wheels frequently endangered by the projection of large stumps and roots of trees from the banks, and once from a large wood boat falling on board of us. To prevent as much as possible accidents to the wheels, I would beg to be permitted to suggest that an iron guard rail should be fitted for their protection, which I should imagine might be accomplished at a very trifling expense, or little detriment to the vessel's speed, by securing strong carved bars of iron to the beams on which the paddle-shaft rests, and to the vessel's side below the wheels, as shown in Fig. 2; but on this subject I shall not presume to say more, but leave it to the decision of professional men. It will not only be useful in the navigation of the Sunderbunds, but I should think in the Hooghly and Ganges likewise, and would prevent the possibility of boats, when coming alongside, getting under the wheels, which there is always great danger of, even when at anchor, in a strong tides'-way.

Fig. 1.

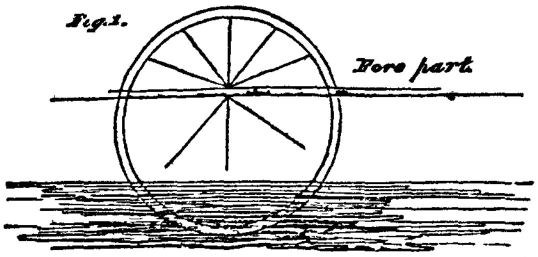
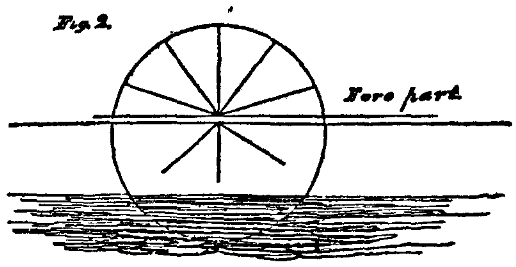


Fig. 2.



I would likewise beg to suggest that steam vessels in this navigation should be provided with iron quarter davits to hoist their light boats to; had the Hooghly's boat been hanging at a quarter davits instead of a stern one, the accident that occurred to her would not have happened.

I hope my estimated distances may be found correct between Koolna and Monghyr, as between these places I had not complete charts; I was consequently obliged to get my distances from different authorities.

Soon after I entered the Ganges I fell in with the strong westerly winds that usually prevail at this season of the year, which impeded my progress very considerably, as it generally blew nearly a gale of wind the greatest part of the day; but steaming head to wind, I do not think the poop impeded the vessel's progress in a much greater degree than a common awning would have done.

On my arrival at Monghyr I overtook all our coal boats, I was consequently obliged to fill our boxes, which brought the Hooghly down to 4. 4. forward, and 3. 8. aft. After leaving Monghyr in passing from Dulollpore, as far as Rajowlee Ghaut, on the opposite side of the river to Bar, the river has taken a new course, and there are many very large stumps of trees remaining in the centre of the channels, some of them but a few inches under water, which are extremely dangerous, not only to steam vessels, but to all descriptions of boats passing this way.

On the 31st of March, in passing between sand banks a little above Surajegur, was the only opportunity I had on my voyage of proving the efficacy of the new rudder. The current was irregular, but did not in rapidity exceed five knots, which, though considerably less than its rate in the rains, yet even in this I found it insufficient to command the vessel, and we grounded in consequence; I can therefore with confidence report that it will not be sufficient to command the vessel in strong currents in the rains. I had likewise an opportunity of proving its effect when coming suddenly in contact with a sand, in this respect the invention is quite successful.

A little above Buxar, at full power, we struck upon a knowl of sand in a few inches less water than our own draught. The rudder, when it came in contact with the sand, rose of itself, and when clear of the sand fell again without sustaining any injury; had our rudder in this instance been a fixture, or only to have been got up by tackles, I have no doubt it would have been torn from the stern frame.

The only improvement that occurs to my mind as likely to remedy the defect in the steerage of the Hooghly is by lengthening the sternpost, and thereby carrying the rudder further beyond the dead water in her run; a rudder on each quarter might answer, but I should imagine it would be very expensive fitting them, and they would be very much exposed to injury in touching the bank, or in making stern-boards, which is frequently necessary.

On the second April I reached Dinapore, where I met considerable detention from having to communicate with the civil authorities which reside at Patna, which is about seven miles off; I would therefore beg leave to suggest that on future occasions the necessary references should be made to some of the authorities resident at Dinapore.

After leaving Dinapore I met with such extreme difficulty from the ignorance of our pilot, that I found it impossible to proceed at full power, therefore, to prevent the unnecessary expenditure of fuel, I directed one boiler only to be used, and applied to Mr. Pringle at Chapra, from whom on the following day I got the most clever pilot I had hitherto met with; and though the preceding day I had only been able to make eight miles, yet the following, with the assistance of this man, I steamed 54 miles, which circumstance I mention to prove that the principal difficulty in this navigation is the want of good pilots.

On the 6th April I reached Ghazeepore, and took in a further supply of coal, and on the 7th started again. I consider the navigation between this and Benares the most, and in fact the only, dangerous part of the Ganges, from the shoals of konka rocks that lie off Kytee, where the soundings are very irregular, and the channels very narrow. A steam vessel ought to pass this part of the river with the greatest caution, for if she struck at full

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Steam Communication with India, and on the Rivers of India.

power on any of these shoals, the consequence would be of a very serious nature, and in all probability the loss of the vessel.

On the 8th I reached Benares, and after taking in 100 maunds of coal, I left it again on the 9th, drawing only 4. 1. forward, and 3. 3. aft. The same day I passed Chuner, and arrived off Kutchwa in the evening at 5. 30. P. M., where I found my further progress impeded by a shoal extending completely across the river. I accordingly anchored the Hooghly in a safe anchorage, and proceeded with the boats to sound this shoal, and after a thorough investigation I found there was not more than 2. 6. water across it in any part. I remained here examining this place until 11 A. M. on the following day, when having satisfied myself that there was not sufficient water for the Hooghly, and that the river was fordable in the abovementioned depth from Chunka over to Burrainee, I gave up the attempt.

On my arrival at Kutchwa I found three native boats aground on this shoal, two out of which had to unload their cargoes on the sand ere they could get over it; and during the time I was sounding it a great many native boats passed both up and down, every one of which came by this place, and those that exceeded in draught two feet water, grounded. I am induced to mention this circumstance to show that this was the only channel left open at this season of the year. At this place the current was one mile per hour, at Dinapore about two, and off Surajegur five knots only for a short distance, and at the lower parts of the Ganges two and a half miles per hour.

I can with confidence report that, unless great alterations take place, which, from the instability I have found in this river, I consider very likely, Chunar is the highest station at which a steam vessel can be got up to at this season of the year.

I have annexed hereto a table, showing the dates of my arrival and departure at the several stations, likewise the quantity of coal taken at each and what left.

I found all our coal depôts well chosen and conveniently situated on the Ganges. After passing Saulpore on the Ganges, and as far as Benares, our averaged rate of steaming was three and a half miles per hour, and our expenditure of coal from Calcutta to Benares is 1,950 maunds, 250 maunds of wood.

On the 27th April I again left Benares on my return to Calcutta, when I adopted Captain Johnston's plan of using a stern anchor, for which purpose I found our kedge anchor answer. I likewise found one boiler quite sufficient, and even with this was seldom able to go full power for any length of time together.

On my way down it generally blew quite a gale of wind during the middle of the day, which, though generally a fair wind, impeded our progress as much as though it had been a head wind, and frequently rendered the vessel almost unmanageable. On these occasions I found the poop to affect her steerage in some degree, rendering it frequently necessary to keep the jib upon her to counteract its effect: notwithstanding this objection I consider the advantages of the poop greater in the accommodation gained by it than the objections to it.

The navigation of the Ganges at this season of the year must always be attended with some difficulty and detention to steam vessels, from the extreme shoalness of the river, as in several parts thereof, even in the best channels, there was not more than four and five feet water; the current at this season offers but little or no impediment, as I did not find it exceed two miles and a half per hour below Dinapore, except at Surajegur, and there only for a short distance; between the sands the current was five knots, and above Dinapore only one mile per hour.

Though this navigation presents many difficulties, I do not by any means consider it dangerous at this season, except between Ghazeepore and Benares, in passing between which places the greatest caution will be necessary.

In fact, the strictest attention to the management of the vessel, the engineer, and the appearance of the water ahead, will at all times be necessary.

I have previously mentioned the difficulties and detention I met with from the ignorance of our pilots, which is the chief obstacle in this river; and it can never be navigated to advantage by steam vessels without an efficient establishment of this class of men.

During my detention at Benares I was enabled to make some temporary arrangements for the establishment of pilots at the most intricate parts of the river, which, though but imperfectly carried into effect, was of great advantage to me on my return voyage. I would therefore beg leave to submit the same, which may prove useful in permanently establishing pilots for this river, which for a time, until its channels are perfectly known, will be necessary for the Government to support: from Calcutta to Koolna two pilots; from Koolna to Saulpore, on the Ganges, two more. I should not suppose that it would be necessary to allow boats for these pilots, as the difficulties are but few, and the channels, I should imagine, do not alter much.

2 pilots and boats from Saulpore to Bagwangollan.
1 pilot and boat from Bagwangollan to Mohengunge.
2 pilots from Mohengunge to Rajmahal.
2 ditto from Rajmahal to Cora Golah.
2 ditto from Cora Golah to Boglepore.
2 ditto from Boglpore to Monghyr.
2 ditto from Monghyr to Bar or Rajewallee Ghaut.
2 ditto from Bar to Dinapore.
2 ditto from Dinapore to Ravelgunge.
2 ditto from Ravelgunge to Bhaulea.
2 ditto from Bhaulea to Ghazeepore.

2 pilots

(12.) Letter from Capt. W. Warden, to Marine Board; 23 May 1829.

2 pilots from Ghazeepore to Kyte.
2 ditto from Kyte to Benares.
2 ditto from Benares to Chunar.
2 ditto from Chunar to Mirzapore.
1 pilot from Mirzapore to Poolwarreea.
1 ditto from Pulwarreea to Sursa.
1 ditto from Sursa to Allahabad.

The above pilot stations are not all of equal distances, but chosen according to the difficulties and intricacies of the respective places.

I would also beg leave to suggest that, independent of these native pilots, there should be at least three European officers to superintend them, who should be allowed fast-pulling covered boats, to be constantly pulling about, and see that the above pilots are on the alert, without which I am afraid the object of this establishment would be but very imperfectly accomplished.

I would likewise beg leave to recommend that the description of men known by the name of Jaulpulwarreahs should be engaged as pilots for the river, as they have a better knowledge of it than any other class of men I have met with, and from the inquiries I made I am induced to believe they would be satisfied with the pay of Lascars.

On my return voyage our averaged rate of steaming on the Ganges, with one boiler, was very nearly five miles per hour, and through the Sunderbunds, with both boilers, six miles and three quarters; and the expenditure of coal from Benares to Calcutta 900 maunds. I regret to state, that notwithstanding I took every possible precaution of slowing, and often entirely stopping the engines, and sending our boats sounding whenever we suddenly shoaled our water, or when the channel was not clearly understood, we grounded frequently three or four times a day, from the extreme shoalness of the river, in many parts whereof there was not more than four or five feet water in its deepest channels. The river, when I left Benares, was at its very lowest ebb, and by the time I reached Rajmahal it had begun to rise in a trifling degree; however, the principal cause of our grounding was the extreme ignorance of the men who came as pilots. We have seldom run aground at full power, and generally came off without any great detention, except on one occasion. On the 27th of April, the day on which I left Benares, we grounded, going quite slow, on the spit of a sand, a little above Thanapore, though our boat, with a pilot in her, was going ahead. We remained aground six hours, though by no means in a dangerous situation, as there was the same depth of water all round the vessel, her head very nearly on with the current, which was only one mile per hour.

On the 4th of May, a few miles above the Janquire rock, we grounded on a sand, but did not remain long, and in swinging off bent the pintle of the rudder, but not so much as to render it in any manner unserviceable. I remarked, that whenever we grounded, we usually hung more in midships than in any other part, though I could not perceive the vessel to have fallen any thing. Some of the butt-ends seemed to have worked a little, but so triflingly, that I think it may have been occasioned by the extreme heat and dryness of the atmosphere; for while at Benares, we found it shrunk all the casing and split the pannels of the cabin doors. The engineers also stated, that when going at full power, the engines worked, though I could not perceive it, more than heretofore.

I would beg to suggest, that on a future voyage, at this season of the year, the poop should have a double roof, the lower one of which might be of the lightest description, even half an inch I should think would be sufficient for the lower roof, with a space of about four or six inches between the two decks. The thermometer under the poop deck was generally 104 during the greatest part of the day, and the cabin, from the poop having but one thin deck, so excessively hot it was scarcely possible to remain in it.

I would likewise recommend the bulk-head of the cabin being brought one beam further forward, and divided by a shifting partition into two cabins.

I am now employed in filling in, on Captain Prinsep's charts, the various sands, as I found them in the dry season, which shall be forwarded as early as possible.

Calcutta, 23 May 1829.

I am, &c.
(signed) *W. Warden*, H. C. Marine.

A List of Packages taken up on Freight.

For Dinapore, 6 cases; Public Department.
Ghazeepore, 2 casts of stamps; 2 cases of wine.
Benares, 4 cases; Public Department.
Allahabad, 2 cases, sent on from Bitorolie.

A List of Packages brought down.

From Benares: one case for J. Caulder, Esq., Calcutta; one wax cloth parcel, consigned to Alexander and Co.; one box, Captain Collie.

From Ghazeepore: three wax cloth parcels, for Bhaulea; two boxes, Captain Beadle; two boxes, Mr. Pattie; one case, Mr. Patten.

From Monghyr: one parcel, Mr. Bushby.

From Bogilpore: one case, Mr. Angier.

GOING UP.

NAMES of PLACES.	DATES.	Names of Places arrived at.	DATES.	Number of Hours Steaming.		Quantity of Coal taken in at each Station.	Quantity of Coal left.	Distance between each Station.
				Hrs.	Min.	Mds.	Mds.	Miles.
Calcutta	March 17	Bissuntpore	March 19	27	15	200	200	190
Bissuntpore	— 19	Koolna	— 20	15	–	150	250	75
Koolna	— 21	Comercolly	— 23	22	20	250	150	106
Comercolly	— 23	Rajmahal	— 26	30	50	250	150	153
Rajmahal	— 27	Monghyr	— 30	39	15	420	200 deposited from the Ghazeepore supply.	123
Monghyr	— 31	Dinapore	April 2	30	20	250 of wood	380	96
Dinapore	April 3	Ghazeepore	— 6	40	–	150 coal	250	123
Ghazeepore	— 7	Benares	— 8	18	25	100	300	66
Benares	— 9	Betowlee	— 9	10	55	- - -	- - -	37
RETURN VOYAGE.								
Betowlee	April 10	Benares	April 11	9	–	—	—	
Benares	— 27	Ghazeepore	— 28	12	15	150	150	
Ghazeepore	— 29	Dinapore	May 1	29	15	200	200	
Dinapore	May 1	Monghyr	— 3	24	–	200	—	
Monghyr	— 3	Rajmahal	— 5	22	45	150	—	
Rajmahal	— 8	Comercolly	— 8	25	–	100	50	
Comercolly	— 9	Koolna	— 10	16	–	100	150	
Koolna	— 10	Calcutta	— 12	38	–	—	—	

Fort William, Marine Board Office, 9th June 1829. } (True Copy.)

(signed) *C. B. Green*, Secretary.

(13.)—LETTER from Captain *James H. Johnston* to *G. B. Greenlaw*, Esq., Secretary to the Marine Board at *Bengal*, dated 30th April 1829.

(13) Letter from Capt J. H. Johnston to Secretary to Bengal Marine Board; 30 April 1829.

Sir,

I AM desired to report to the Marine Board, for the information of Government, the result of some further experiments on towing vessels, with the Berhampooter, which were made by order of the Right honourable the Governor-general on the 28th and 29th instant.

The experiment on the 28th was directed principally to ascertain the correctness of the results apparent on the trial of the 20th, which were on this occasion confirmed in every way; and I have only to remark that the speed was decreased half a mile per hour by taking the Soonamooky alongside instead of towing her astern; this was a consequence to be expected.

On the 29th the Berhampooter took three vessels in tow, in the following order. The Soonamooky went astern a budgerow of 16 oars and a pinnace of 12: the vessels were brought as close to each other as their bowsprits would allow, but were still too much apart; and it is very desirable that boats intended to be towed should be deprived of every superfluity of bow, so as to admit of their coming in close contact with their leading vessel's stern.

At 6. 25. the Berhampooter set on her steam with her head up the river, (the last of the ebb still running); midway between the Governor-general's and Chandpaul's Ghaut the vessels turn round, and the evolution was performed in little more space than if the Berhampooter had been alone. At 6. 32. with slack water, the four vessels passed the Governor-general's Ghaut; the engines worked to 27 strokes, and the speed by log was 4 ¾. At 7. 11. when the flood-tide had made, and with a fresh southerly wind, the vessels came abreast Sir Charles Metcalfe's house; and at 8. 10. they were abreast the creek at Rage Gunge, when the pinnace was east. The engines had been working to 30 strokes, and the speed by log had been 5 ¾ on an average, from which, deducting one-seventh for the wash of the paddles, five miles will remain for the true rate nearly; and admitting the true speed of the Berhampooter, without a tow, to be 6 ¼ miles, a diminution of 1 ¼ mile, or one-fifth of the speed, will appear to have been occasioned by towing these three vessels.

With the Soonamooky in tow on the preceding day, the distance between Sir Charles Metcalfe's and Rage Gunge had been performed in 43 minutes: this day, with three vessels in tow, it occupied an excess of 16 minutes, or a little less than two-fifths of the whole time with the Soonamooky in tow. The speed was on the former occasion calculated to be diminished about one-twelfth; with the three vessels it appears by log to have been diminished a little more than one-fifth, and on the time 43 minutes. This difference of speed should have made a difference of 11 ½ minutes only, whereas 16 minutes are exhibited, and this must be accounted for by stronger tides, or the fallacy in measuring the rate by log; but supposing each vessel to have diminished the speed to the same extent as the Soonamooky, then would the three vessels have caused a difference of three-twelfths, or one-fourth of the whole speed, and the true velocity would have been 4 ¾, which is perhaps a near approximation to the truth.

Appendix, No. 25.

(13.) Letter from Capt. J. H. Johnston to Secretary to Marine Board; 30 April 1829.

Some time was occupied at Rage Gunge in ascertaining the rate of the tide, which at this particular place appeared to have great strength, and was found to be running 2 ½ miles per hour.

At 8. 59. the three vessels proceeded to the jar makers. The wind had increased very much, and the engines fell to 28 and 29 strokes. The speed by log increased from one-eighth to one-fourth of a mile, and the vessels reached the jar makers at 10. 4. or in an hour and five minutes, from Rage Gunge, exceeding by 27 minutes, or one-third, the time occupied by the Berhampooter in running the same distance on the preceding day, when without a tow and with much less opposing wind. The three vessels then returned to the Governor-general's Ghaut, with wind and tide, in one hour and 22 minutes.

The experiment has had a satisfactory result in demonstrating the facility with which a long line of vessels may be towed, where the navigation is not very tortuous; but where wind and tide are to be taken into the account, it is impossible to arrive at a very accurate estimate of the speed of the vessels. But the main object of the experiments may, I think, be attained by making a trial on the spring tides, when their velocity is quite equal to the current in the great river. The experiment may then be made by towing one, two, and three vessels between given points; and to assist in ascertaining as nearly as possible the speed, I propose anchoring three or more two-boats at intermediate stations, provided with log and glass, to the rate of the tide every 10 minutes during the time the experiment is making.

Budgerows will be preferable to pinnaces for towing, both on account of the form of their bottoms, and of their not being so much cumbered with masts, &c. The accommodations they afford are, I believe, little inferior to those of the pinnaces.

Calcutta, 30 April 1829.

I have, &c.
(signed) *James H. Johnston.*

(14.) Letter from Mr. A. P. Wall to Capt. J. H. Johnston; 12 April 1830.

(14.)—LETTER from Mr. *A. P. Wall* to Captain *J. H. Johnston*, commanding Honourable Company's Steam Vessels, dated April 12, 1830.

Sir,

AGREEABLY to your request of the 16th instant, on which date I had the honour to report my safe arrival at Calcutta with the Honourable Company's steam vessel Hooghly, from her third voyage to the Upper Provinces, I beg leave to submit my remarks on the occasion for your information and communication to the Marine Board. It is proper, however, that I should premise that my attention during the trip was (as doubtless you must be aware) chiefly devoted to the safe conducting of the vessel, and therefore it is not possible for me to give so circumstantial an account of the performance, &c. as was made by yourself and Mr. Warden of the first and second trips.

2. I left Calcutta on the 9th of January at 6 A. M., having the boxes filled with coal, (containing about 500 maunds,) 63 native servants belonging to the Governor-general, and about 40 tons of baggage, provisions, water, &c.; the vessel was consequently deeper than on any previous voyage, being four feet seven inches forward, and four feet one inch aft. In this trim (as must be expected) I found her more unmanageable than when at her usual draught, and made two revolutions and a half less of the paddle-wheels. In true currents she steered tolerably well.

3. On the 11th at 9. 20. A. M. I arrived at Bussuntpore, where we landed our empty water casks, and received about 60 maunds of coal to prevent unnecessary delay at Kulna, and at 10. 50. A. M. I proceeded on (the tide being favourable at the time for making a passage through Goodlad's Creek), but was again forced to anchor and remain at the entrance until half-flood before there was water sufficient to admit the vessel to pass through, thereby causing a detention for tide of three hours and a half. I would here beg to suggest that this passage be not attempted with a falling tide, as only one cubit water remains in it, and a vessel grounding in such case would be placed in a dangerous situation; and, further, I always found it necessary to get ropes out from the head and stern, with the crew on shore to guide the vessel through, the passage being narrow, circuitous and shoally; but notwithstanding this precautionary measure, we took the bank on every occasion of passing, several times with bows and quarters; and, what adds more to the difficulty, there are generally a great number of country boats in this place, which enter from both sides of the passage as the tide begins to rise. I did not experience difficulty in passing through Chaud Kallee on our way up, it being at the time high-water, and the passage clear of boats. I however deemed it prudent to lower the stern boat and towed her through. This I would also suggest being done on all future occasions, as a measure necessary even with quarter davits. As on our return through this place, we came up with a number of large country boats, and in endeavouring to pass them got against the bank; the only damage, however, sustained was by a tree breaking one of the venetians of the poop cabin. The greatest care and attention is requisite in going through all these narrow passages against the tide, from the danger of the boats that pass them at all hours, day and night, independent of which, much danger is to be apprehended from the stumps and branches of trees breaking or seriously injuring the paddle-wheels. All these obstacles I am informed, however, may be avoided by taking the lower route; the distance is certainly greater from Calcutta to Kulna by 80 to 100 miles, but it may perhaps be worthy of consideration whether this would not be preferable to risking the safety of the vessel, and I apprehend the passage would scarcely cause a delay of more than a day and a half in the trip.

4. On the 12th at 1 P. M. I arrived at Kulna, where I hauled to the jetty, and received about

about 300 maunds of coal, and at 2. 30. proceeded on for Comercolly. In passing through the Modomutty, or Barasshy river, the fishermen had commenced to stake it across there was however sufficient room for the vessel to pass, but instead of crossing from the regular channel we had to pass from the opposite bank of the river in nine feet water. On our return I found one of the rows of stakes moved from their original position, being pulled up and the ends fallen down with the stream; this, together with a number of other bamboos, stuck in different parts of the channel, that it was with the greatest difficulty I could find my way through, there being a light fog at the time. I would beg to call your particular attention to this, for the purpose of having a sufficient opening left for the vessel to pass on the deep side of the river, without being in danger of running on those stakes, any one of which is sufficiently large to go through the vessel's bottom, or break the paddle-wheels.

5. On the 14th at 1. 15. P. M. arrived at Comercolly, where we remained that day to take in coal and clear the flues, boilers, &c. In the Gorri river, from Comercolly downwards, the current was about three miles and a half per hour, and from its very circuitous route was litttle better than an eddy; it affected the vessel's steering very much. There are a number of shoals also in this river, which are of hard clay. The banks are steep, and of some substance, so that a vessel falling against them would endanger the paddle-wheels.

6. On the 15th at 7. 45. A. M. started from Comercolly, and entered the Ganges at Koostea, the current running about two miles per hour. From Jenadar Thana to the head of the Rose Marra river (two miles, or thereabouts, above the Jellinghee) the current was strong, averaging about four miles per hour, the banks occasionally falling in, and the water generally not exceeding six to nine feet in depth. At this place we found the rudder at times quite insufficient to command the vessel. This was invariably the case, even when not drawing more than four feet two inches forward; and three feet four inches aft, if the currents were strong, and the vessel within a foot or so of her draught. I am led to conclude it is in consequence of the body of water being insufficient for the weight of the vessel, as I always observed the head dipping from six to eight inches in approaching a shoal.

7. On our way up the Ganges to Dinapore we had several calm days, which in some measure impeded our progress, as the channels are much better traced with a slight ripple on the water than with a glassy smoothness; moderate head-wind for this purpose is preferable to calms. The currents differed very inconsiderably, and though they did not generally exceed one mile and a half per hour, I found them frequently as rapid as four miles. I particularly noticed this from Shunar to Invalid Tanna (between Derriahpore and Bar); the current at this place has taken nearly the course that the Hooghly run in 1828, and left that we were forced to go last year, by the way of Dulolpore, and is very rapid and shoal.

8. On the 25th left Dinapore, encountered a number of difficulties off Chupra, and in consequence applied to the magistrate of that station for a pilot to proceed up with us; two were sent, one proved the man who had acquitted himself with so much satisfaction on the preceding trip, and it is proper that I should here state that his conduct was equally satisfactory on the present occasion.

9. On the 26th at 4 P. M. run on shore near Bhorumpore, and was necessitated to lighten the vessel, having previously endeavoured to heave off without effect with the bower anchors; for that purpose procured a large-sized pinnace, "Bellona," belonging to Woodin & Co., on her return to Calcutta empty, and had come-to for the night abreast of us. After taking out all the Governor-general's baggage and servants, and letting the water out of the boilers, I succeeded on the following morning in heaving her off. Trimmed the vessel to four feet one inch forward, and three feet five inches aft, and took the pinnace in tow, keeping her about 25 fathoms astern, to prevent her running on board of us in case of taking the ground suddenly. On getting into a shoal and intricate passage off Hurdee, cast her off and ordered the Serang to track through. Near Gay Ghaut I again took them in tow, and although I found the navigation from that place upwards as bad as any I had met with, I did not again let them go until in sight of Ghazeepore, and this was only for a few minutes, while crossing a ridge of sand that extended across the river, with less water on it in many parts than our actual draught.

10. We reached Ghazeepore on the 29th January at 2. 30. P. M., and left, on our return for Monghyr, on the 2d of February. On the return voyage to that place I adopted your plan of using the stern anchor, from which I derived great benefit, and could approach a shoal with the greatest confidence, and ride with the vessel's head in a proper direction for starting. It was also of great service in casting the vessel in narrow places, but from Monghyr down I could not make use of a stern anchor, in consequence of having the pinnace in tow. On three occasions that we took the ground I made the pinnace slip the tow-ropes and sheer off, and being of light draught, only two feet nine inches returning, she always went clear of every thing, except on one occasion, when the bill of her anchor tore off a part of the Hooghly's quarter badge. I deemed this the most prudent and safe method of towing; had I lashed her bowsprit to the Hooghly's stern, I think when the former took the ground in swinging broadside to the stream, the pinnace must have fallen alongside, with her stern to our head, and would in some measure injure both vessels, and the difficulty of extricating them from such a situation would, I conceive, be very much increased. Of the two evils, therefore, I considered it better that the towed vessels should risk touching, than to fall alongside the tugging vessel. Perhaps also it may be proper for the vessel to be towed being taken alongside, when it can be done without inconvenience to passengers, as in this case the stern anchor might be used to advantage, and the engines

Appendix, No. 25.

(14.) Letter from Mr. A. P. Wall to Capt. J. H Johnston; 12 April 1830.

backed when occasion required, neither of which can be done with a vessel in tow astern, by which you are deprived of two of the greatest essentials in navigating the Ganges. In October 1829, on returning from Dewangunge in the Bhagirattee river, after making the attempt to get to Berhampore with his Excellency the Commander-in-Chief, I took his boat, the "Lion Pinnace," alongside, in consequence of the river being very low and narrow, for the convenience of working the stern anchor. His Lordship complained however of the noise of the paddle-wheels; I therefore abstained from making further trial of the experiment on this occasion. It would appear to me that the vessel to be tugged should have her masts up, fore-and-aft sails bent, and be furnished with luggies, track-lines &c., and a boat, and the people on board to be at all times prepared for letting go at a moment's notice, as on the several occasions of our casting the pinnace off they made sail or tracked, as was requisite to keep her in the channel.

11. From Monghyr down used both boilers when occasion would permit; this I effected by ordering the second to be made ready about an hour previous to my reaching a certain point, from whence I knew of a run without danger from 10 to 20 miles. On approaching shoal water the fires of one boiler were discontinued. In this way the trip was expedited, and the expenditure of fuel considerably saved.

12. It would appear to me to be scarcely possible to limit the distance which a vessel of the Hooghly's draught shall proceed in the dry season up the Ganges, as she is as liable to meet a barrier of sand in the lower as the upper part of the river. I infer this from having found a boat two miles below Seeregully, a sand extending completely across the river, and the deepest water on it being only five feet in the width of the river to this place, near a mile, and the current not exceeding one mile and a quarter per hour.

13. I met with considerable detention from the ignorance of our pilots in some stations, and beg to refer you to the annexed list for their names, capabilities, &c.

14. Much inconvenience was also experienced both on the passage up and down, in consequence of not having a light fast-pulling boat, for the purpose of sounding, which is so frequently necessary on voyages of this description, as I could not work the engines sufficiently slow to have the vessel under proper command, and admit of the jolly-boat keeping ahead. To this I attribute the vessel's having grounded more frequently than otherwise would have been the case.

15. The coal depôts are properly selected for the present season of the year. It may, however, be worthy of consideration whether, for making the passage during the rains and strength of the currents, a small supply of coal should not be lodged intermediately between the present depôts of Rajmahal and Monghyr, (say Bogilpoor), and between Monghyr and Dinapore (Bar), and also between Dinapore and Ghazeepore. A little delay will necessarily take place to receive the coals at those places, but I think it would more than compensate in the run; on the whole, judging from our voyage in September 1828, the coal boxes will barely contain sufficient to last from one of the present coal depôts to the other, with a vessel in tow, more particularly as the quality of the fuel now at the depôts on the Ganges is not the most superior, it being at many stations nearly one-third small coal dust with particles of dirt; it was with some difficulty we were able to keep the steam up with it.

16. On my passage up and down, I noted several boats that had been lost in consequence of getting upon sunken trees or boats, dangers equally as bad as rocks; there is nothing to warn you of these dangers, and you run on unconscious until upon them. On one occasion I found I was running direct for a sunken tree about a mile below Duboulee, and should most probably not have escaped, had I not been warned of my danger by people on shore, whose boat had only a day or two previous to my arrival struck upon it, and sunk alongside the bank, before they could get her secured, or any portion of the cargo out. I saw another boat laying fixed upon a tree, with the branch through her, about one mile above the entrance of the Surgoo river. These dangers might possibly in a great measure be obviated: I think, were peremptory orders given by the magistrates to remove the fallen trees from the banks, and to cut down such as the next rains must lodge in the bed of the river. A bamboo with a small flag should be fixed to those that cannot be removed from the bed of the river, which would no doubt prevent many losses.

17. It is perhaps proper that I should state, since the additional pantries, cooking places, &c. have been built upon the sponcheons, the vessel falls over very much when the helm is put hard up or down; and on one occasion, in passing through a creek in the Sunderbuns, she heeled so much, that the water came into the scuttles on both sides as she rolled: never having noted an occurrence of the kind previously, I attribute it to the additional top-weight on the sponcheons.

18. The vessel went on shore frequently during the trip, in two instances struck the ground severely, and was with great difficulty hove off the sands on several occasions; nevertheless, I am not aware that she is injured in any way. The only thing I have heard from the engineers is that two of the cylinders holding down bolts have got a little slack.

19. I hope I may be permitted in conclusion, to bring to notice the universal good conduct, zeal and attention of my officer, and the engineers, throughout the trip.

Calcutta,
12 April 1830.

I have, &c.,
(signed) *A. P. Wall.*

PASSAGE UP.

NAMES of PLACES.	Date of Leaving.	Names of Coal Depôts arrived at.	Date of Arrival	Number of Hours Steaming under Weigh.		Number of Hours Fire burning		QUANTITY of COAL RECEIVED
	1830:			Hrs	Mins.	Hrs.	Mins	
								500 mds. from Calcutta.
Calcutta - -	Jan. 9	Bussuntpore -	Jan. 11	20	30	33	10	60
Bussuntpore -	– 11	Kulna - -	– 12	12	50	17	–	300
Kulna - -	– 12	Comercolly -	– 14	22	35	25	45	180 Fy.
Comercolly -	– 15	Surdah - -	– 16	16	–	19	40	100
Surdah - -	– 16	Rajmahal - -	– 18	22	–	26	–	200
Rajmahal - -	– 18	Monghyr - -	– 21	28	–	35	–	250
Monghyr - -	– 22	Dinapore - -	– 24	27	15	35	30	200
								1,790 Total.
Dinapore - -	– 25	Ghazeepore -	– 29	36	–	56	45	300 received on arrival, expended, returned

PASSAGE DOWN.

NAMES of PLACES.	Date of Leaving.	Names of Coal Depôts arrived at.	Date of Arrival	Hrs	Mins.	Hrs.	Mins	QUANTITY of COAL RECEIVED
Ghazeepore -	Feb. 2	Dinapore - -	Feb. 4	24	10	32	40	50
Dinapore - -	– 5	Monghyr - -	– 6	19	15	23	15	100
Monghyr - -	Mar. 7	Rajmahal - -	Mar. 8	19	10	24	50	130
Rajmahal - -	– 9	Comercolly -	– 11	26	30	35	15	130 used both boilers 5½
Comercolly -	– 11	Kulna - -	– 12	16	15	18	5	300 ditto - - 13½
Kulna - -	– 13	Bussuntpore -	– 14	13	30	15	–	80 Performance with the Betola pinnace in tow.
Bussuntpore -	– 14	Calcutta - -	– 15	27	–	29	30	- - about 200 mds. remaining on hand on arrival at Calcutta.

A LIST of Pilots employed in the Honourable Company's Steam Vessel Hooghly, during the Third Voyage to the Upper Provinces.

NAMES.	DISTANCE OF PILOTAGE ENGAGED FOR.	GENERAL REMARKS AS TO CAPACITY
Burkattah - - -	- - Calcutta to Kulna in Jessore.	- - totally ignorant of the Lower Sunderbuns, and quite lost until the afternoon of the second day, when being told his position, a perfect master at Kulna.
Nazer Mahomet and Mahomet Sulserdee.	- - Kulna to Comercolly.	- - the former had been that route the preceding year, the latter not for seven years; both incompetent as pilots.
Goluck and Akoor, mangies.	- - Comercolly to Jellinghee river.	- - behaved very well, but not of the class of men proper to become pilots.
Pushon Chowdry -	- - Jellinghee river to Surdah.	- - behaved in like manner with the above two; not of the class to become efficient as a pilot.
Comul - - -	- - Surdah to Rajmahal.	- - assistant to the Ghaut mangie; totally useless, and a hindrance more than otherwise; landed in consequence at Bogwangolah with certificate to that effect.
Kadoo - - -	- - Bogwangolah to Rajmahal.	- - a smart active man, engaged by me at that place, taken on to Peerpointy, in consequence of his relief at Rajmahal being useless.
Roopchund - -	- - Rajmahal to Peerpointy.	- - of no assistance, received a certificate to that effect when discharged.
Terbhowen and Mamou	- - Peerpointy to Manayar Chuk.	- - jaul pulwarree mangies or native pilots, smart men and gave satisfaction.
— - - -	- - Manayar Chuk to Monghyr.	- - jaul pulwar mangie; a native pilot and a clever man.
Ramjee - - -	- - Monghyr to Medine Chokee	jaul pulwar mangie; gave every satisfaction.
Rutton and Dyme -	- - Medine Chokee, off Akburpoor.	- - jaul pulwar mangie; gave every satisfaction, carried on to Bar in consequence of not meeting any relief pilots.
Sooghur pilot, accompanied by Seelah.	Bar to Peeparpointee -	- - both useless; the first in particular was discharged with a certificate to that effect on the second experimental trip, and on the present landed at Patna as useless, having led us into more difficulties than we should otherwise have met with.

(continued)

(14.) Letter from Mr. A. P. Wall to Capt. J.H Johnston; 12 April 1830.

NAMES.	DISTANCE OF PILOTAGE ENGAGED FOR.	GENERAL REMARKS AS TO CAPACITY.
Sirdah - - -	Dinapore to Chupra -	- - behaved very well, having only arrived one day previous from Revalgunge.
Beechoo and Beechund	Chupra to Ghazeepore	- - jaul pulwarree mangies; both excellent pilots, and as such took them on to Ghazeepore, and returning to Dinapore, second time employed, and behaved well, giving every satisfaction.
Kullen - - -	- - Peeparpointee to Hurdee.	an indifferent kind of pilot in practice.
Jodah and Lall Muntur	- - Hurdee, about two miles only.	passable only as jaul pulwariahs or native pilots.
Mowit - - -	- - Gay Ghaut to Bulleah.	- - jaul pulwarrie mangie; a very good pilot; continued on to Buxar, not meeting his relief.
Rutton - - -	Buxar to Ghazeepore	- - jaul pulwarrie mangie; a native pilot but not of the first class.
Bussund and Putto -	- - Howuteepore to Ghazeepore.	- - jaul pulwarrie mangie; a clever active man and gave satisfaction.
	RETURN VOYAGE.	
Bussund and Putto -	- - Ghazeepore to Beerpore.	behaved well on the return trip,
Putton - - -	Beerpore to Buxar -	behaved as on the passage up.
Mowit - - -	Buxar to Hurdee -	acquitted himself equally well as on the trip up.
Joahdah and Lall Muntur.	- - Hurdee to Bherumpore.	similar conduct to that mentioned on the voyage up.
Kutten - - -	to Dewar River -	as on the trip.
Beechoo, Beerchund -	- - Dewar river to Dinapore.	- - none who had been that way for the past six months, though they behaved well.
Lutetman and Babee -	Dinapore to Bar -	- - very good active men; Lulah, who went up afterwards, joined in a state of intoxication.
— - - -	Bar to Soorajgurrah -	none.
Rutton - - -	- - Soorajgurrah to Monghyr.	acted as on the passage.
Buxoo - - -	- - Monghyr to Jugneera Rocks.	a very good pilot.
— - - -	to Peerpointee - -	acquitted themselves with satisfaction.
— - - -	to Rajmahal - -	- - a smart active fellow; taken on to Surdah, not having confidence in Pushan's abilities.
— - - -	to Surdah - -	as on the passage up, only middling.
— - - -	to Jellinghee - -	- - a servant of the Ghaut mangie; a man useless and incompetent, not being in the habit of going in boats.
Okoor - - -	Commercolly - -	behaved as on the passage up.
— - - -	to Kulna - - -	ditto - ditto - ditto - of little use.
— - - -	Kulna to Calcutta -	- - a very excellent pilot for the Upper Sunderbuns; not competent to take a vessel through the Lower.

The jaul pulwarree mangies are the best calculated for directing a vessel through the intricacies of the inland navigation, and acting as pilots to the large native boats; they have a practical knowledge, and from the general appearance of the water, they form an opinion of the depth you are likely to find.

Fort William, Marine Board-office,
11 May 1830.

(15.) Extract Letter from Bengal Government to Court of Directors; 12 October 1830.

(15.)—EXTRACT LETTER from the Governor-general in Council at *Bengal* to the Court of Directors, in the General Department, dated 12th October 1830.

Sirs,

1. ON our proceedings of the 22d of June last, the Governor-general recorded a Minute, bearing date the day preceding, proposing for the reasons set forth therein at length, that Captain Johnston, formerly commander of the steamer Enterprize, and who has uniformly shown himself an excellent officer and well acquainted with the practical and scientific questions connected with steam navigation, as well as with the construction of steamers both for sea and rivers, should proceed to England in aid of the purposes in the view of Government, connected with this subject, as explained at length in our letter dated the 18th of May last.

2. We beg to refer your Honourable Court to the Minute in question, for the complete exposition of the motives which induced the Governor-general to propose this step. We trust his Lordship's reasoning will satisfy your Honourable Court as to the impossibility of putting either yourselves, or the professional persons who must be the agents for executing

Steam Communication with India, and on the Rivers of India.

anything that might be determined, in full possession of all that has been done, and of the results of the different experiments made by mere written communication, howsoever minute and voluminous.

3. The objects in our view in deputing Captain Johnston, are thus explained in his Lordship's Minute, a copy of which was furnished to that officer for his instruction:

That he proceed to England as agent to this Government for superintending the preparation of steam engines, with plans of vessels to be used as tugs, as well as for the conveyance of cargo, adapted to river navigation in this country.

That he be desired to collect and possess himself of full information as to the experiments made and points ascertained in connexion with the subject, and be supplied with copies of the material papers.

That in England he be placed entirely at the disposal of the Honourable the Court of Directors, as a person capable of giving the best information as to the ends in the view of the Government in respect to the river steam navigation, and as to the means of accomplishing them, and the obstacles to be expected.

That the Honourable Court be solicited to afford assistance to Captain Johnston in completing his plans, in concert with scientific engineers and machinists, and that on such being done to their satisfaction, Captain Johnston be permitted to return to this country with the draughts of the vessels, in order that they may be constructed under his superintendence, and that orders be given for preparing the engines and forwarding them with all practicable expedition. The number to be supplied may be left to the discretion of the Court, but it ought not, his Lordship said, in his opinion, to be less than what might be requisite to fit up three tugs.

4. The Marine Board and officers employed upon river steam navigation in this country, have been directed to keep Captain Johnston informed of every thing bearing on the subject that may come to light here, and Captain Johnston has in like manner been desired to communicate any new discoveries, and to report the progress of his deputation, with any information calculated to assist the measures in hand in India, directed to the same end.

(16.) Extract Minute of Governor-general; 21 June 1830.

Cons. 22 June.

(16.)—EXTRACT MINUTE of the Governor-general, Lord *W. Bentinck*, dated 21st June 1830.

IT will be evident to any person who examines with attention the proceedings of this Government for the past two years, connected with river steam navigation, that the branch of the subject in respect to which our information is most defective, and yet which meets us in every turn, and has hitherto presented most obstructions to the success of our endeavours to introduce this grand invention upon the rivers of India, is the method of adapting the steam power with most advantage. We possess but few engines, and these are mostly of the same or nearly the same kind; they are all in full employ in vessels or in other works, and we can make no experiments with them without losing their service in the interval. When a point has been established in respect to the navigation, such for instance, as the necessity of reducing the draught of the vessels used in the upper navigation to a maximum of two feet, we have only the weight of our present engines to assume in calculating the necessary displacement and consequent dimensions of the vessel to be built. It is now more than a year since the Marine Board were directed to procure from Captain Forbes, our superintendant of steam engines, and the officer best acquainted with these machines in the country, a descriptive indent of several to be written for from England for purposes of river navigation. Such an indent has never been furnished, and there is no blame to Captain Forbes that it has not; for, imperfectly acquainted as he must be with the progress of home improvement in this particular branch, with his information necessarily six months in arrear, he cannot ascertain that the engines he might describe would be sure to be the best that could be put in hand. An experiment is making to ascertain whether one engine may not suffice. Upon the result of this much will of course depend; but it may only suggest further experiments, and will still probably leave much more to be done before we shall be able to come to any satisfactory determination as to the best means of attaining the end we have in view.

Fortunately the voyages that have been made, and the information accumulated in them, have given us a distinct perception of the end to be aimed at. We know that we require manageable vessels of considerable power of engine, and consequent velocity, but not drawing more than two feet water for the maximum. It is my wish to combine with our efforts to attain this object, by means to be employed here, a reference to the ingenuity and science of Europe, as applied daily to the improvement of steam engines. I do not think it would be sufficient to state our wants in correspondence and reports, to be submitted through the Court of Directors, to scientific machinists and engineers in England, but being well aware that much will be gained even by this, I have desired that the result of the experiments made, and an abstract of all that has been done hitherto in connexion with this subject, shall be collected and put together in a shape to be printed and circulated, in order that the consideration of others may be invited to a matter to which I attach so much importance, and that opinions may be gathered upon it in all quarters.

For our particular purpose, I think it will be necessary, in addition to taking those steps to draw attention to the subject, that some one intimately acquainted with its details should be induced to proceed to England, and put himself in communication with the scientific men that may be selected or indicated by the Court of Directors as most worthy of their confidence, in order that if any points should be omitted, or imperfectly explained in the

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(16.) Extract Minute of the Governor-General; 21 June 1830.

statements made from hence, the requisite information may be supplied on the spot, and by keeping up a correspondence with those employed on the scheme in India, at the same time that he hold constant intercourse with the engineers at home, this officer may be the means of securing the most perfect unanimity of plan and of execution in whatever may be attempted.

For these reasons I am induced to propose that Captain Johnston be directed to proceed to England to superintend and assist, under the instructions of course of the Court of Directors, the preparation of steam engines, and the plans of vessels to carry them, adapted to river navigation in this country.

BOMBAY.

(17.) Letter from Bombay Government to Court of Directors; 31 May 1823.

(17.)—EXTRACT LETTER from the Governor in Council at *Bombay* to the Court of Directors (Public Department) dated 31st May 1823.

2. We have for some time past been engaged in inquiries respecting the practicability of opening a communication with England through Egypt by means of steam vessels, and observing from the public prints that the subject has also been agitated in England, we consider it will be acceptable to your Honourable Court to be placed in possession of such information as we have obtained on the subject; and to be assured, in case your Honourable Court should be disposed to sanction the arrangement, that the difficulties on this side of the Egyptian Isthmus are not greater than on the other.

3. The distance from London to Bombay through Egypt is not great, but the winds in the different seas that must be crossed are never all fair at any one time; so that if the passage be good in the Mediterranean or the Indian Ocean, it is bad in the Red Sea, or *vice versâ*. For this reason, although the whole passage from London to Bombay was once made in two months, yet it generally takes three months to go from Bombay even to Suez. The great advantage of a steam boat is, that it is independent of the wind. It would therefore go through all the seas between this and England, and at all seasons, nearly at the same rate.

4. The average rate on the British seas appears by the report made to Parliament on the subject of steam vessels to be about 11 miles an hour: one boat is mentioned as going 10 miles an hour against a stiff easterly wind. Taking eight miles an hour for the average rate (which is very moderate considering that the whole voyage lies through seas little subject to bad weather), and supposing the distance from Portsmouth to the mouth of the Nile (by the Straits of Gibraltar) to be 3,000 miles, and from Suez to Bombay as much more (both of which assumptions are considerably above the truth), the time occupied by the sea voyage would be 31 days, the Isthmus might easily be crossed in three days, and the whole would take only 34 days, not exceeding by more than a fortnight the ordinary period till lately required for the post to pass between Bombay and Calcutta.

5. We have here alluded to the circuitous communication by the Straits of Gibraltar, because in time of war, when quick communication is most required, we might not be able to send the packets through France; the probability, however, of our being at once shut out from all the routes across the continent, and all the ports on the European side of the Mediterranean is extremely small; and by any of them the time would be much short of what we have estimated.

6. Egypt has seldom or never been so disturbed as to stop our packets, but if it were so, the steam boats might for the time go to some port in Syria on the one side, and to Bussora on the other, so that the packet would still pass with great rapidity, though not so quick as through Egypt.

7. It appears to us, on our present view of the question, that two boats on each side of the Isthmus would be quite sufficient to allow of a packet being dispatched regularly every month.

8. We have no means of estimating the expense of such an establishment, but we conceive that it would be the means of so greatly facilitating the communication between India and the mother country, and so entirely change the relation between the two, that your Honourable Court would derive full indemnification for any expense which you might incur in the speedy transmission of your instructions; at the same time it would become the channel of all the private correspondence between England and the other Presidencies in India, and a charge for postage equivalent to the great advantages obtained, would, it may be presumed, be cheerfully borne by the Indian community at large.

9. Private speculators might, we conceive, be also found, when the practicability of the arrangements is once fully established, to take steam vessels on themselves, and they would no doubt find a considerable recompense also from the conveyance of passengers by this route, which would now be very generally adopted if the public could depend on a regular conveyance to Egypt.

Steam Communication with India, and on the Rivers of India.

(18.)—LETTER from the *Bombay* Government, in the Marine Department, to the Court of Directors, dated 18th April 1830.

Honourable Sirs,

1. MR. J. W. TAYLOR, who lately came out from England overland *viâ* Egypt, having submitted to us certain proposals for the immediate establishment of an extensive line of communication between England and India by means of steam vessels periodically leaving both countries, we have informed that gentleman that we are of opinion that your Honourable Court are alone competent to pass a decision on his proposals, and that they would therefore be submitted for your consideration, accompanied by all the information we could obtain calculated to enable you to judge of the expediency or otherwise of entertaining his propositions.

2. In submitting therefore these proposals to the notice of your Honourable Court, we beg to accompany them with an estimate of the expense of building and sailing, including the repairs of a steam vessel of the size and description of the Hugh Lindsay, continually employed in voyages to and from Suez, amounting to rupees one lac, forty-six thousand and sixty-four annually (1,46,064), together with a statement of the probable receipts from postage on letters transmitted quarterly by this mode of conveyance, and the amount actually realized on the letters and packets sent by the Honourable Company's cruizer Thetis and steamer Hugh Lindsay.

3. In regard to these statements we would observe that since steam navigation in this country is quite in its infancy, no data at present exist for arriving at accurate conclusions, either respecting the expense or profit of steam vessels, if their maintenance is persevered in by Government; we are however inclined to think that whilst on the one hand the expense is overrated, the Postmaster-general's estimate of the postage revenue likely to arise is considerably below what will ultimately accrue to Government when this mode of communication is (as we entertain no doubt will ultimately prove the case) generally resorted to by the community from all parts of India.

4. We beg to add our opinion that no doubt can exist of the practicability as well as utility of extending steam navigation to Egypt from Bombay, and that we should consider it a most fortunate circumstance if our attempts to promote this desirable object shall, by indicating such to be the case, induce men of enterprize and capital to embark in an undertaking of the nature proposed by Mr. Taylor.

5. Your Honourable Court must possess greater facilities than we do of judging of all that respects that part of the question which relates to the Mediterranean and the English Channel. Difficulties may arise as to depôts of coals, but none of a nature we should hope that may not be overcome. The enterprize of individuals in such a navigation will undoubtedly effect much good, and their zeal, knowledge and activity, stimulated by the hope of gain, would accomplish more, and at a cheaper rate than can in reason be expected from public establishments.

6. The plan proposed by Mr. Taylor evidently requires great and combined means to give it even a prospect of success; we are of opinion that his calculations are far too sanguine, and that his plan is on too large a scale. These are however objections to his scheme that may easily be obviated. In the first instance we must give our opinion as relates to India that the undertaking may and should be conducted on a more limited scale, and subsequently extended according to circumstances. On the degree in which Mr. Taylor possesses the means of carrying his plans into effect, or can command them, we have no opportunity of judging, but this we deem of little importance, as your Honourable Court can easily determine this point.

7. In transmitting these proposals for your consideration we cannot avoid expressing our decided opinion that almost incalculable advantages may be anticipated from a well-established steam communication by the Red Sea, and our earnest hope that unless other proposals of individuals have been entertained, and their plans put in progress, and in case Mr. Taylor's schemes are viewed as either inexpedient or impracticable, that every support will be afforded by your Hononrable Court to maintain this desirable communication by vessels in the public service.

We have, &c.
(signed) *John Malcolm.*
John Romer.

(19.) Letter from Mr. J. W. Taylor, to Sir J. Malcolm; 1 December 1829.

(19.)—LETTER from Mr. *J. W. Taylor* to Sir *John Malcolm*, Governor of *Bombay*; dated December 1, 1829.

Honourable Sir,

THE very great anxiety which your Excellency's Government has shown to bring about the desirable measure of establishing a regular communication between Great Britain and India, by means of steam vessels periodically leaving both countries, encourages me in the hope that the proposals which I have the honour to submit in the present letter, and which I have just arrived from England, *viâ* Suez, expressly to carry into effect, will be deemed worthy of the support and countenance of your Excellency's Government.

I have for upwards of four years been employed in maturing such a communication for the East Indies, by means of steam vessels, as shall answer all the demands of the Anglo-Indian community, not only for its intercourse with Great Britain, but also with all parts of India itself, and which, in point of regularity, or speed of progress, or cheapness of charge, shall

(19.) Letter from Mr. J. W. Taylor to Sir J. Malcolm; 1 December 1829.

shall leave little to be desired. I trust I may with truth assert, that every point in this undertaking has been attentively considered, and its contingencies estimated and provided for. In order, however, that nothing might be wanting to the general efficiency of the establishment, or to the comfort, while *in transitû*, of those whom we hope will become our passengers, I have myself passed to India in the very route intended to be followed, and have thus in person superintended the general arrangements, a more particular specification of which will be found in the accompanying paper, marked No. 1. Anticipating, as I venture to do, an expression of satisfaction on your Excellency's part, as to the terms and conditions, I beg leave respectively to inform your Excellency, that the requisite number of steam vessels being already built and equipped, a commencement may be made on the proposed line of communication within three months from the period when the assent of your Excellency's Government to my propositions may be made known to me.

If then I should be honoured with such assent, it is my intention within the period already specified to be the means of introducing into British India such a number of first-rate steam vessels, unexceptionable in point of size and equipment, as will enable me to propose myself to become a general carrier to all the Indian Governments, both for England and in India, and will admit of those Governments maintaining a constant and regular communication with Great Britain, and all principal parts of British India, on the 1st and 15th of every month. I profess myself ready to take charge of all the mails, both of the Governments and of individuals, without restricting either to size or quantity of letters, which I will engage to deliver in a specified time, taking up from and delivering at the different Presidency post-offices all such letters as I may be entrusted with, binding myself to be ready to start with such mails from all the three Presidencies, and also from London, twice in each month. I will further enter into engagements with Government, by which I will bind myself to furnish all officers of his Majesty's and the Honourable Company's civil, naval and military services, with passages to and fro, between England and India, at the Honourable Company's regulation prices, and I will generally bring them to their journey's end in about 60 days, after a transit of at present unsurpassed pleasure and facility. The establishment will also yield the means of communicating twice a month with all the principal parts of India, under that degree of speed and precision which steam vessels are so well known to ensure, the regularity of which kind of intercourse it will be our constant endeavour to preserve unbroken. Thus adding most materially to the consolidation of the at present divided portions of the Indian empire.

The advantages thus proposed to the Governments in the more speedy intercourse with England, and in the carriage of the letters to and from that country, and to the members of the different services of his Majesty and the Honourable Company in the readier and more economical medium of visiting their native England may be secured to all on the following conditions:

The projectors of this new mode of communicating with Great Britain have no intention of asking your Excellency's Government to make them any preliminary advance of cash to ensure an immediate realization of the important changes they thus propose to effect, but with reference to the very heavy outlay which their establishment will lay them under, and more particularly adverting to that very serious addition to their dead capital which a provision of that quantity of coal necessary to ensure the intended frequency and regularity of their voyages will involve, they feel themselves compelled, before actually embarking in their undertaking further than the build and equipment of their different vessels, to solicit of your Excellency's Government the favour of a clear and distinct guarantee, that for a specified period, say for two years, they shall be in receipt of a fixed and definite income annually; and they hope to be able to show that your Excellency may acquiesce in their request without exposing Government to a chance of being out of pocket. Should this be granted, the proprietors will agree at the end of two years to continue all the proposed advantages of their establishment as to letters and passengers without expecting any further remuneration than the Acts of Parliament and the regulations of the Honourable Company entitle them to demand. Without such guarantee, however, they could not venture to undertake an enterprize of so much magnitude, so closely connected as it is with the extensive purchase of so unsaleable an article as sea-coal. With this proviso, the following are the conditions, which are respectfully submitted for the consideration of your Excellency:

Your Excellency is doubtless aware that the Supreme Government and the communities of Bengal and Madras, have already agreed to give to a Mr. Waghorn, of the Bengal pilot service, a modified rate of payment according to a certain scale, made contingent on the period of delivery, (of which scale I beg leave to enclose a copy) for all letters which he may bring out on a steam vessel, which he went home to build and equip. The actual prices thus agreed to be given to Mr. Waghorn will satisfy us, but since some certain amount of annual income for a specified period is, under the very heavy outlay to which the perfection of our establishment will expose us, absolutely necessary to its existence, we trust Government will agree to give us, for two years certain, payment at the same rate per letter, for such an annual number of letters as the records of the different Presidency post-offices show to have passed annually both from England to India and from India to England in a given year, such payment to be made by *pro rato* monthly instalments, commencing as soon as the steam vessels commence their deliveries of letters, to be calculated and charged to the different Governments, according to the proportion of numbers which the post-office deliveries and receipts during the year selected may show each Presidency to have received and forwarded for that year, and enduring for two years, when all steam postage is to cease; but the letters then to be carried free of that charge, and all other advantages herein contemplated

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templated to the services to continue. In short, for two years' fixed and certain annual remuneration, to be paid to us by monthly instalments, commencing when we commence our deliveries of letters, we will set the establishment into full and immediate operation, and we will continue its many and unquestionable advantages after the two years have expired, without then requiring any extra remuneration for the same beyond what the present Acts of Parliament and the Regulations of the Honourable Company admit of.

In making this sole requisition as the price of their ability and readiness to set this important establishment into full and immediate operation, the proprietors hope that your Excellency will be of opinion that their offer is not likely to be exceeded in point of liberality or eligibility by other individuals. It would have been most acceptable to the undersigned and his associates had it been possible to introduce their plan without making any stipulation at all with the different Indian governments or communities; but the enormous outlay necessary to their undertaking, and chiefly the heavy increase to the dead stock caused by the provision at first essential to a vigorous and uninterrupted prosecution of their intended voyages, rendered it absolutely necessary that for the first two years of their operations they should possess a clear and distinct guarantee from Government as to the extent of one portion of their annual returns before embarking on any proceedings. No item of those returns is better adapted to answer the purposes of all parties than letters, because the highly-diminished period in which they will, under the new system, be delivered, will render their arrival most welcome to the receivers, though accompanied by a postage charge, while their annual numbers in most years reaching the same average, will enable the carriers to calculate the amount of revenue they stipulate for, and thus proceed in their important operations with greater confidence of giving satisfaction to those from whose support they will derive their means of existence. By reference to the agreement with Mr. Waghorn, already referred to, it will be seen that the Supreme Government, and that of Madras, as well as that of the British communities there resident, have agreed to pay the same quantum of remuneration per letter for every letter brought by him as we are willing to work for; but, when your Excellency does us the favour to reflect how far more extensive and superior are the advantages we hold out to British India than any which the plan of that gentleman contemplates, we do hope that no doubt will remain in the mind of your Excellency as to the propriety of adopting our proposals. To particularize: Mr. Waghorn's is a single ship, built expressly to exclude passengers, and intended to navigate solely between London and Calcutta round the Cape of Good Hope, by which circumstance he does not anticipate an earlier period of delivery for his letters than 75 days, and he even anticipates the possibility of his requiring 100; thus denying all advantage to the Indian community in their capacity of passengers, and rendering those tendered to them in their character of correspondents of very doubtful and questionable importance. Our establishment, on the contrary, will benefit the Indian governments and community in both these characters most decidedly. As correspondents we will generally carry their letters in 50 days; nay, we will engage, barring only accidents not repairable at sea, which, in the way we shall be stored and fitted, are not very likely to happen, to deliver them in 65 days; while the regularity with which we shall go and come will benefit commerce as essentially as the later and more regularly received official news must prove advantageous to Government. As passengers, we offer the Indian public a highly-diminished expenditure, both of time and money: we enable them to calculate both to a nicety, thus conferring a privilege of a most invaluable nature, and by the frequency as well as certainty of period of our departures, we do what will perhaps more than all render both governments and governed in India favourable and friendly to our establishment, we place at the command of all persons whose invalid constitutions may cause the question of going quickly and certainly to sea to be one of life or death, an almost unerring medium of flying from that fate, which, from a compulsory residence on shore, owing to the hitherto acknowledged difficulty of getting at some seasons of the year to sea in India, has unhappily too prematurely overtaken many a valuable member of the Indian societies. The proprietors know not a benefit of higher worth promised by their establishment than this; and while they feel that any lengthy detail of the advantages which their steam vessels will ensure to the state and community of India must be superfluous with a Government which can so well understand and appreciate the public wants, they feel confident that Government will not suffer to pass unnoticed or unrewarded the full and complete manner in which the intended steam establishment will carry into effect what it has always been the benevolent endeavour of Government to accomplish, viz. the furnishing junior officers of the services with cheaply charged passages to and fro between India and England. These two points, viz. the more assured renovation of health to invalids, and the cheaper rate of passage to junior officers, would assuredly most strongly incline your Excellency to give every support to our proposals, even were the certainty of a direct advantage to Government less palpable than in the present case it fortunately is. The communities of Bengal and Madras have expressed themselves ready to pay Mr. Waghorn his own price for every letter he brings, without reservation, though he only contemplates as his maximum benefit bringing those presidencies 30 days nearer home than they now are; and he may possibly effect no change of any importance at all. It cannot be doubted then that in our case, when we shall annihilate at once, and *"pour toujours,"* half the time now dividing India from England, and where we offer other weighty benefits, only properly appreciable by those long resident in India, they will cheerfully pay the stipulated price for all their letters brought out in two years to have them free of steam postage always afterwards. Government, by charging these letters to the public at the agreed price, will run no chance of being out of pocket in those letters addressed to the public, though, as the letters dispatched and received annually by Government are not included in the average of the year selected, they

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thus have the certainty of knowing that all their own letters will always be carried free. While then the public health, as in case of invalids, or the public convenience, as in case of passengers, will thus receive a very material benefit, commerce and correspondence will acquire a decided stimulus, the Indian empire will assume a consolidation quite unexampled, and the equally important interests of religion, of botany, and general science, will experience a full proportionate share of benefit, because by a very slight arrangement already in part provided for, rare and valuable plants, or animals of either country, may be interchanged and advantageously acclimatized. To sum up all, India will never again labour under the inconvenience or the stigma of being, as she has frequently been, six months without direct intelligence from or intercourse with England.

If the arguments which I have thus ventured to make use of, at, I fear, too great length, should induce your Excellency to confer on us the honour of your patronage and support to the proposed undertaking, I feel quite confident that our establishment will give general satisfaction; we shall at all times endeavour to prevent all cause for complaint, and I have no doubt but that our proceedings will be characterized by regularity. Respectfully venturing to anticipate the existence of a desire on your Excellency's part to see our proposals take effect, I would as respectfully suggest, that I am quite ready to return within a few days to England, in which case I see nothing to prevent the first steam vessel leaving for India in August next. It is clearly of importance, with reference to the passenger season, both here and in England, that no time should be lost. I pledge myself to your Excellency to be in England in 60 days from that of my being honoured with your affirmative reply, and that the first steam vessel shall be at sea in 30 days after I arrive. I shall feel truly proud in being further permitted to signalize your Excellency's splendid government of the Bombay Presidency by the introduction of so important, so interesting, so national a change, as will attend the operations of an establishment of regularly working steam vessels, such as I have herein ventured most respectfully to solicit the patronage and countenance of your Excellency for. Should it please your Excelleney to take us under the shelter of your patronizing support, I pledge myself at all times to conduct the undertaking in a manner satisfactory to the State, beneficial to the community and creditable to the proprietors. What can I say more? I have, &c.

(signed) *J. W. Taylor.*

1 December 1829.

P. S.—With reference to the foregoing proposal, it is necessary that I should distinctly explain that its scope and meaning is, if the Government should assent to its conditions, we will, in return, carry all *bonâ fide* Government despatches out and home free of charge.

PROSPECTUS of an Establishment of STEAM VESSELS.

THE object of the undersigned is to establish a regular communication by means of steam vessels navigating the Mediterranean and Red Seas, between London and the different Presidencies of India. The experience afforded by passages made by steam vessels on certain parts of the route selected, justifies the expectation that intercourse between the two countries may thus be effected in from 54 to 60 days.

The establishment of steam vessels raised by the undersigned is competent to maintain a regular intercourse of the above nature twice a month. The advantages of such a frequent communication with England, properly organized and conducted, are various and important; intelligence will be more rapidly and regularly conveyed; the two countries, by effecting intercourse between them in half the time now requisite for the purpose, will in reality be brought by so much nearer each other, and the commercial operations of the mercantile world will receive all the stimulus necessarily connected with a more speedy means of communicating with the mother country; the benefits derived by Government in the respect of more recent official news will be equally signal and valuable. It is the object of the undersigned to carry both passengers and letters according to the terms and conditions hereinafter mentioned. In respect to letters, the undersigned is prepared with a plan for carrying all such as he may be entrusted with, in such a manner across the Isthmus of Suez as will render it almost impossible, unless considerable and culpable violence be used, for the paper on which the letters may be written to receive or to communicate infection. The efficacy of this plan he is ready to submit to the decision of any committee of scientific or practical individuals that the Government may select to report upon it; it being only previously understood that the details which the undersigned may on this subject communicate are to be received in strict confidence by the committee. In respect to passengers, they will, while in transit across the Isthmus of Suez, be solicited to conform to such not inconvenient regulations as to their clothing and conduct, as will greatly lessen their own liability to be considered capable of communicating infection, and will thus shorten the period of quarantine to be imposed on them on their arrival in England to a term almost quite nominal.

For the comfortable passage of the small strip of desert composing the Isthmus of Suez the undersigned has also made peculiar arrangements; he has had a kind of carriage made by Messrs. Baxter and Pearce, furnished with very easy cross and lateral springs; the whole so constructed as to fit into a common camel saddle for fastening on the back of a camel; the varied action of those springs will entirely nullify the unpleasant motion of the animal, and will make the conveyance altogether as easy as a sedan chair; at night the carriage itself will make into two comfortable beds. With this preliminary detail of the preparations

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parations made, the plan will be, that vessels on both sides of the Isthmus of Suez shall start contemporaneously from London and Calcutta (having branch vessels for Bombay, Penang and Mauritius plying in concert) on the 1st and 15th of each month; that the passengers from Europe shall be taken to Damietta on the Mediterranean boats, thence carried across to Suez to meet the Indian vessels, which by that time will be in waiting there to receive them, and which having landed the passengers they may have brought from parts of India to Suez, will immediately return with the passengers taken on board at Suez; the passengers landed at Suez from India will in their turn be immediately conveyed across the desert to Damietta, where the London steam vessels will be found in waiting to carry them onwards to England. The alternation of this system as the different steam vessels arrive at Damietta and Suez, will complete the plan for the regular and uninterrupted communication between the two countries.

The undersigned has proposed to combine with the carriage of passengers the transport of all the letters, public or private, passing between England and India, the arrangements already referred to, by rendering any fumigation unnecessary, will obviate all the unpleasantnesses to correspondence resulting from that operation; while the regular system of arrival and departure twice a month, with the far speedier mode of delivery itself, will confer the most decided benefits on commerce and private correspondence, which have hitherto been both inconvenienced by irregularity and delay, or disturbed by intervals of six months' non-intercourse with, or non-arrival from England.

The undersigned also proposes to introduce such a sufficient number of steam vessels immediately into India as will admit of an equally regular and frequent intercourse being maintained between the three Presidencies and all principal parts of India, as is above proposed between them and London.

The undersigned is also willing to bind himself to furnish all officers belonging to his Majesty's or the Honourable Company's civil, naval or military services, as well as all gentlemen, agreeing to send and receive all their letters for and from Europe by these steam vessels, for the period of two years, on the terms hereinafter mentioned as agreed to be paid to Mr. Waghorn, with passages to and fro between England and India on these steam vessels, for which passages he will only charge them the prices fixed by the regulations of the Honourable Company; for which prices he will at all times keep up a good table, and will bind himself to observe time on the passage as far as possible.

The advantages thus proposed to the gentlemen of the different public services in India, as well as to all those making themselves thereto entitled by conformity with the conditions prescribed by the foregoing article, in the carriage of their letters twice as quick as is done at present, and in enabling them to get to England in half the period of time now necessary, at an expenditure not only fixed and certain, but also far below what it now costs them, will it is hoped, be sufficiently evident to induce them to agree to the terms on which the said advantages may be commanded, viz. that they will for two years to come have all their letters conveyed by these steam vessels, paying for the same for that period the same rates for letters as have been agreed to be given to Mr. Waghorn, of the Bengal pilot service, for all the letters carried by the steam vessel he went home to build and equip; if this be agreed to, the undersigned will, at the expiry of the two years, continue to carry the letters free of all steam postage, and will also continue the other advantages of the concern on the terms already mentioned.

Should the public of India acquiesce in the proposals thus made, and agree at once to have all their letters conveyed by his steam vessels for two years on the prescribed terms, the undersigned pledges himself to have the first vessel at sea within three months from the period of such public assent, and that the others shall follow without intermission in due and regular order, as is herein prescribed.

India has thus the opportunity of bringing herself within little more than six weeks of England; the community may command a rapid and regular mode of constant intercourse with their native land; will never again labour under the inconvenience of six months' non-intercourse with England; and above all important to invalids in India, they may command the means, hitherto unfortunately too difficult of realization, of passing quickly and certainly to sea, should illness or debilitated constitution render a sea voyage indispensably necessary to their recovery.

Should the foregoing considerations induce the Indian public to honour the undersigned by adoption of his proposals, he pledges himself to omit no possible exertion to give that general satisfaction which, after all, must prove the best guarantee for his success, and as he hopes his plans will be found to be well laid, and his arrangements judiciously brought into order, he trusts the approbation and cordial support of the public, will prove the meed of his long-continued endeavours to construct the establishment herein offered to their patronage.

December 1, 1829. (signed) *J. W. Taylor.*

Scale of Prices agreed to be paid at *Bengal* and *Madras* to Mr. *Waghorn*, per Letter:

Per letter of one sicca weight, if delivered in 75 days, three rupees; if in 88 days, two rupees; if in 100 days, one rupee.

Exceeding two sicca weight, treble the above prices, according to time of delivery; and so on for increased weights.

Newspapers the same as letters of one sicca weight

Law papers per ounce, the same as for letters of one sicca weight.

Appendix, No. 25.

(20.) Letter from Mr. J. W. Taylor to the Bombay Government; 21 March 1830.

(20.)—LETTER from Mr. *J. W. Taylor* to the Governor in Council of *Bombay*; dated March 21, 1830.

Honourable Sir,

I HAVE in a public letter herewith accompanying, already had the honour of submitting for the consideration of your Excellency, certain proposals for the immediate establishment of an extensive line of first-rate steam vessels, intended to ply periodically between England and India.

As that letter however was written in Egypt, and as on my tedious voyage from thence, I have had abundant opportunity of reconsidering the subject, I am desirous of being permitted to address to your Excellency a few additional remarks, calculated to elucidate our object, and to place the undoubted advantages offered by our establishment to the State and community, in the clearest possible light.

In the first place, since to ensure, beyond chance of failure, the proposed regularity and frequency of departure twice a month, both for and from England and India, it will be necessary to have spare vessels oppositely posted on both sides of the Isthmus of Suez, the proprietors will engage, with the view of more entirely meeting the convenience or exigency of Government, to have a steam vessel constantly ready to depart on seven days notice, should any sudden and unforeseen State urgency render it expedient for Government to send away a public dispatch expeditiously and immediately. In this case the proprietors will only expect to be reimbursed in the extra expenses actually incurred by the extra trip, such as full pilotages and port charges. At a cheaper rate than this, Government will hardly be able to command such a certain medium of forwarding urgent important dispatches. The whole establishment will also, if desired, be generally placed under the control of Government, the prescribed order of departure only not being broken in upon.

In the second place, the average of letters proposed to be struck, has reference only to the private letters of the community passing through the post-office, and does not include bulky packets of Government, which will at all times be carried without charge; and though at first view, the postage rate sought to be levied for two years on all the letters of the community, may seem to impose a tax not hitherto borne by the public, a slight examination will show that it is not so. I prove it thus: It is well known that every gentleman going to England on a sailing vessel, by the way of the Cape of Good Hope, is put to a heavy expense in providing an outfit of linen for the voyage. This, under the arrangements we have made, will be altogether superfluous on the steam vessel, because the ordinary stock of linen forming the wardrobe of a British gentleman in India, will here amply suffice; and thus if any sender of letters becomes also a passenger per steam vessel, he will save the entire expense of this outfit, and so lay up a sum of money amply sufficient to defray the postage of all the letters he is likely to forward or receive during the two years for which postage is sought to be made payable; the public as well as the State will thus be able to enjoy the benefits of our establishment gratis.

In the third place, referring to the plan mentioned in the Prospectus for preserving the letters from possibility of receiving or communicating infection during transit, I stand ready to submit the details of the same for the examination and decision of any scientific or practical committee your Excellency may name to report upon it. Lastly, it has been the object of myself, and those associated with me, to make these our plans as perfect, as extensively useful, and withal as cheap as possible; by such means we look for that decided support from Government and individuals which alone is wanted to give a permanency and a success to our concern. If your Excellency will do us the honour to patronize the undertaking, and on the sum of the many advantages we shall secure to all ranks and interests, public and private in India, to grant our request, we would wish to signalize and mark the era in which so vast a change has been permitted to be wrought in the commercial and social relations of England and India, by soliciting your Excellency's gracious authority and sanction to our naming our establishment "The Malcolm Line of Steam Packets," thus enabling us to point out to the world the master-mind and munificent fostering patronage of that individual to whom India will thus have become indebted for what may fearlessly be pronounced the greatest boon ever sought to be conferred upon her.

I have, &c.

Bombay, March 21, 1830. (signed) *J. W. Taylor.*

(21.) Letter from Mr. J. W. Taylor to the Bombay Government; 30 March 1830.

(21.)—LETTER from Mr. *J. W. Taylor* to Sir *Sidney Beckwith*, Vice President in Council at *Bombay*, dated Bombay, 30 March 1830.

Honourable Sir,

IN conformity with the permission which your Excellency was pleased to honour me with yesterday, I now beg leave to submit a modified proposition of the terms on which it will still be practicable to enter on an immediate commencement of operations with the establishment of steam vessels, which I have already had the honour to bring under the notice of Government.

Your Excellency will perceive in the proposition as now submitted a material alteration in the terms of our original offer, an alteration which I respectfully hope may bring the whole arrangement so entirely within the views of Government expediency as to lead to their approving and adopting its conditions, subject only to confirmation of the Honourable Court of of Directors, which confirmation, under a strong and distinct expression of the sense which Government may entertain of the general eligibility of the measure, and of the great advantages promised to the State and community thereby, I feel satisfied the Honourable Court would not be slow in acceding.

I beg also respectfully to state that if Government honour me by deciding on my proposal before the 10th of the coming month, I pledge myself to be in England in 70 days thereafter.

I have, &c.
(signed) *J. W. Taylor.*

With reference to the proposition which Mr. Taylor has already had the honour of submitting for the approbation of the Right honourable the Governor in Council relative to the immediate establishment of an extensive and regular steam communication with England, he has been given to understand that difficulties may possibly arise rendering it inexpedient for Government to assent to the terms submitted, and that however favourably it might feel disposed towards the proposal generally, or however strong might be its wish and desire to see such a rapid and regular mode of intercourse with England set on foot in the manner proposed, even under support from Government, an indirect period might possibly be put to the negociations, unless some modification of terms more consonant with the views of Government as to the question could be reconciled with the interests and outlay of the proprietors of the steam vessels.

It being Mr. Taylor's object, and he may say his interest, to make his proposals as acceptable to Government as he can, reference being had to the said outlay, he has reconsidered his original proposition, and now ventures to submit to the Right honourable the Governor in Council a new arrangement, which he hopes will be found divested of all previous objections, resting on data which Government can consistently admit, and leading to a line of conduct which Government may, with propriety, adopt.

The result of Mr. Taylor's inquiries in Bombay as to the state of the public feeling in respect to the rate of steam postage fixed by Government for their armed steam packets, leads him to be of opinion that it would generally be paid with readiness in a case when, like the present, steam power would be available to forward the letter all the way to England and back, and therefore that a very considerable proportion of the correspondence of the public would be confided to this more rapid mode of conveying it. The mercantile part of the community, whose letters are of most importance, would, it is evident, from a strong sense of interest, be compelled almost always to send their letters by steam; because the quicker transmission to be expected from this mode of conveyance would place those who did not use the opportunity in a situation very much more disadvantageous in respect to their mercantile advices and operations than they who did; the non-mercantile public may well be supposed to feel a greater desire to write by that conveyance which would generally bring them an answer to a letter sent in less time than by the ordinary route would be requisite to convey the letter itself, while Government would derive an incalculable advantage in the greater rapidity and regularity of their advices from the seat of controlling authority at home; as well as in greater proximity which such a line of steam packets would establish for India, to the power and protection of the mother country.

Arguing on the operation of these various causes to induce a general preference in India of the steam packet for conveyance of letters over the sailing vessels, Mr. Taylor ventures to imagine that he will not be considered to have formed an over-sanguine estimate of the amount of letters that will annually pass by steam out of the whole Europe correspondence of India, in fixing it at one-third of what now annually passes round the Cape of Good Hope on sailing vessels; he trusts therefore that the accuracy of this hypothesis will be so far admitted by the Government as to induce them to agree to found thereon the measures which Mr. Taylor respectfully submits for adoption.

Under a belief that Government must naturally wish to see a well-organized steam communication set on foot, and that it is disposed to give it a proper degree of encouragement, Mr. Taylor would respectfully propose that the Bombay Government should do him the honour of making him the bearer of a special dispatch to the Honourable Court of Directors, wherein mention should be made of his proposals to organize the establishment of steam vessels already submitted, adding that Government were so far fully convinced of the incalculable advantage flowing to India, and the services generally, from the operation of such a rapid mode of intercourse, and were also so entirely satisfied of the strong support it would receive from all classes in India, that they strongly recommended Mr. Taylor's proposals for adoption by the Court; the said proposals being, that all his former intentions relative to the arrivals and departures twice a month, to the carrying the packets and passengers, to the price of passages, should be adhered to, together with that of the maintenance of an extra packet; but, that the Bombay Government, as a reward to the proprietors for their risk and outlay in the concern, should be permitted, by the Court, to give these steam vessels the right of receiving on all letters entrusted to them by the public for dispatch in India, or brought by them from England, for the term of five years immediately following their commencing to run, the rates now fixed by the Honourable Company's armed steam packets, it being understood that Government are allowed by the Court to add a guarantee, that such aggregate of letters so to be carried and paid for shall amount annually to one-third of the present average of the total correspondence of all India per the sailing vessel.

This being done, and the executive authorities in Bombay consenting to express in clear and distinct terms their conviction that such a guarantee may be safely given, or, in other

(21.) Letter from Mr. J. W. Taylor to the Bombay Government; 30 March 1830.

words, that in their opinion the annual number of letters transmitted by steam would not fall short of the one-third assumed; and that a strong and decided feeling in favour of supporting such an undertaking existed throughout India, both with the governments and communities. Mr. Taylor will immediately go to England for the purpose of immediately setting the establishment on foot on the scale and basis as now proposed, and he will engage to have his first steam vessel at sea on her way to India, being duly followed by the others, within 21 days of his being honoured with the acquiescence of the Court of Directors in the proposals now respectfully submitted for them to sanction, which sanction, under the operation of the powerful steam authorities with whom he is now so happy as to be associated in England, Mr. Taylor nothing doubts of obtaining, if the Government view of the question be but as clearly and strongly expressed as it has been herein suggested that it might be.

It is of course expected, if anything be done under this proposition, that the aid of the Mofussil post offices will be accorded in the collection of the steam postage, and in transmission of the letters sent in not in any way interfering with that leviable on inland carriage. If a reply be given before the 15th of April, and such reply should be of a nature to induce Mr. Taylor to start for England, he would engage to run a steamer, in concert with the Hugh Lindsay, on the Mediterranean sea by the 15th of July next, such being a temporary measure till the regular steam vessels can reach their respective destinations on the Suez side of the Isthmus, and so commence on their duties with greater certainty of regularity in their proceedings.

Bombay, 3 March 1830. (signed) *J. W. Taylor.*

(22.) Letter from Mr. J. W. Taylor to Secretary to Bombay Government; 3 April 1830.

(22.)—LETTER from Mr. *J. W. Taylor* to *J. P. Willoughby*, Esq., Secretary to the Bombay Government, dated Bombay, 3d April 1830.

Sir,

I have already had the honour to bring under the notice of the Right honourable the Governor in Council certain proposals for the immediate establishment of an extensive line of communication between England and India, by means of steam vessels periodically leaving both countries.

In an interview with the Honourable the Governor with which I was yesterday honoured, and at which the chief secretary, Mr. Norris, was present, the above proposals were fully discussed, and I was desired immediately to forward to you a schedule of a new arrangement, the conditions of which should be based on the understanding had at the above interview.

In conformity with such command I now do myself the honour to hand you the inclosed written Memorandum, in which I believe the Honourable the Governor will recognize a due preservation of the exact spirit of the conversation that so passed between us.

Considerations connected with the rapid wane of the favourable seasons for passing expeditiously to Europe *viâ* the Red Sea, render it expedient, if a commencement of operations this year is desired by Government, that I should be able to leave Bombay for England as quickly as possible, and as, if honoured with a prompt decision in the case, I should myself be ready in a few days, I respectfully solicit the favour of your submitting this paper to the Governor in Council with as little delay as possible.

I have, &c.
(signed) *J. W. Taylor.*

MEMORANDUM of Mr. *Taylor's* Proposals to Government for the Carriage of the Public Mails to *England* and back on Steam Packets, going twice in every Month.

The number of letters which pass annually round the Cape of Good Hope on sailing vessels, but on which no sea postage is payable, has amounted as under:

From Bengal out and home	1,38,673
– Madras —	92,134
– Bombay —	63,400
	2,94,107

or say three lacs of letters. The above information for Madras and Bengal rests on the authority of the respective postmasters-general of those places; that for Bombay has been taken on an assumption that this presidency dispatches and receives annually one-third fewer letters than Madras.

By the Government armed steam vessels, Government have lately carried letters, and have charged thereon certain rates of steam postage, in addition to the inland rates, which have both been cheerfully paid by the public, although, under the arrangements made by Government, the letters so sent could only be forwarded by steam as far as Cosseir or Suez, the further progress of the packets to England being determined by the best ability of the Consul-general at Alexandria, Mr. Barker.

The readiness shown by the public to avail itself of the opportunity of so limited a system of steam carriage, as evinced in the numbers of letters sent by the Hugh Lindsay and Thetis, affords a fair presumption that a decided preference would be given to an establishment

Appendix, No. 25.

Steam Communication with India, and on the Rivers of India.

establishment of steam vessels going regularly and carrying the letters by steam all the way to England.

At the above rates of postage it is assumed that at least two-fifths of the total annual number of letters going on sailing vessels round the Cape of Good Hope, and not subject to any postage, would at least be annually sent on the steam packet, though bearing the rate paid for those forwarded per Hugh Lindsay and Thetis; at this rate of calculation and payment, the annual revenue thus accruing would amount to rupees 4,80,000; it might amount to a much larger annual sum.

It is proposed to Government to avail itself of the services of the establishment of steam vessels already brought under its notice by Mr. Taylor, employing them as carriers of letters merely; all details as to dispatch and receipt of the letters, as to the collection of postage, and rates to be levied from the public, being left wholly to Government; the carriers engaging to start twice a month regularly, both from London and India, to deliver their boxes of letters without fail in 65 days, subject to a penalty of so much per cent. on the hire for every 10 days in excess of 65 days, which may be consumed in the passage out or home; (65 days being expected to be the maximum length of passage, the amount of penalty is left to Government to fix;) and to have a steam vessel constantly ready to start on seven days' notice with dispatches, should a sudden and emergent occasion arise for their being forwarded with particular celerity to England, Government in such case being entitled to the services of the vessel, machinery, officers and crew gratis, only paying the extra expenses of boats, pilot and port charge actually caused by the extra trip.

For the performance of the above service on the above scale, a monthly hire of rupees 35,000 is to be paid month by month, the said hire to commence as soon as five steam vessels of about 500 tons burthen and 120-horse power each, have reached India, fully fitted and equipped, in readiness to ply on the Indian side of the Isthmus of Suez, in concert with four others of similar size and engine power, intended to preserve the line of communication on the European side of the said isthmus.

It is further stipulated that in the event of the public yielding a hearty and decided support to this establishment, and of their letters being so freely sent by those steam packets as to produce an annual revenue to Government exceeding the sum of rupees 4,80,000, at which it has been assumed, all excess above that annual sum is to be equally divided between Government and the steam-packet concern.

The above engagement to last for five years certain, and not then to be determinable without one year's previous notice.

(signed) *J. W. Taylor.*

(23.) Letter from Assistant Superintendant of Indian Navy to Secretary of Bombay Government; 17 April 1830.

(23.)—LETTER from the Assistant Superintendant of the *Indian* Navy to the Secretary to the *Bombay* Government, dated April 17, 1830.

Sir,

IN reference to your letter of the 8th instant, I have the honour, by directions of the Superintendant of Marine, to transmit to you for the information of Government, the accompanying Estimate Statement, showing the expense of building and sailing, including repairs, of the Hugh Lindsay, steamer.

I have, &c.

(signed) *R. Cogan*, Assist Supt.

ESTIMATED STATEMENT showing the Expense of Building and Sailing, including Repairs of the *Hugh Lindsay*, Steamer.

Cost of hull, machinery and stores of the vessel, completely equipped	*Rs.*	3,52,071
ANNUAL EXPENSE.		
Amount supply of stores of every description and repairs	*Rs.*	8,000 - -
— of provisions for the crew, &c.		7,500 - -
— of coals		71,400 - -
— pay of the officers and crew		37,626 - -
Interest on the block and machinery, at 6 per cent.		21,538 - -
Annual Expense of sailing the vessel	*Rs.*	1,46,064 - -

Bombay Marine Board Office,
17 April 1830.

(signed) *M. Houghton*, Secretary.

(24.) Letter from Postmaster-general to Secretary to Bombay Government; April 1830.

(24.)—LETTER from the Postmaster-general at *Bombay* to *J. P. Willoughby*, Esq., Acting Secretary to Government, dated April 1830.

Sir,

IN obedience to the orders conveyed to me by your letter of the 10th instant, I have the honour to enclose you a Statement of the actual amount of postage received on letters dispatched to England *viâ* the Red Sea.

2. I beg to inform you that no letters were withdrawn from this office in consequence of the Enterprize not proceeding to her destination. All that had been received to be transmitted by her were dispatched on the Thetis, though I have no doubt a much greater number

(24.) Letter from Postmaster-general to Secretary to Bombay Government; April 1830.

number woud have been received for transmission, had not a sailing vessel been substituted in her stead. The date of the departure of the Hugh Lindsay was not known in time to enable persons residing at distant stations to send letters by her: this is the cause of the small number sent by her.

3. Supposing that a steamer were to leave Bombay with packets for England every three months, I am humbly of opinion that these packets would not contain fewer than 1,500 letters, the postage on which might amount to 7,000 or 8,000 rupees, as several of them would be double and treble letters. This calculation is made on the supposition that the steamers left at stated periods, and that these periods were known all over India.

I have, &c.

(signed) *J. Bourchier,* Postmaster-general.

STATEMENT of POSTAGE collected on Letters transmitted to *England* by the overland Mails:

	Rs.	*Rs.*
To the amount of postage collected on letters dispatched by the "Thetis" on the 17th November 1829:		
At Bombay, on 297 letters - - - - - -	1,492 - -	
At Subordinates, on 61 letters - - -	244 - -	
		1,736 - -
To the amount of postage collected on letters dispatched by the "Hugh Lindsay" on the 20th March 1830:		
At Bombay, on 249 letters - - - -	1,176 - -	
At Subordinates, on 57 letters - - - -	228 - -	
		1,404 - -
	Rs.	3,140 - -

Bombay General Post-office,
12 April 1830.

J. Bourchier, Postmaster-general.

(25.) Extract Public Letter from Bombay; 23 June 1830.

* 1830: Gen. Cons. 14 April, Nos. 17 to 27; 21 April, Nos. 69 & 70.

(25.)—EXTRACT PUBLIC LETTER from *Bombay*, dated 23d June 1830.

5. WE beg to bring to your Honourable Court's notice the Report of Mr. Waghorn, of the Bengal pilot service, connected with his voyage overland, *viâ* the Red Sea, from England to Bombay*.

6. Being of opinion that he evinced great zeal and activity in the performance of his journey to Suez, and subsequently, when disappointed of a steam vessel, by proceeding in an open boat to Judda, and considering him entitled to be remunerated for his actual expenses in effecting this journey, in consequence of his being the bearer of dispatches for the Supreme Government, we have sanctioned the payment of his bill of expenses, amounting to 320*l.* 1*s.*

7. We have referred Mr. Waghorn to the Supreme Government for any further consideration he may conceive himself entitled to, either on account of this service or for his continued efforts to promote a communication by steam between Calcutta and England.

(26.) Extract Letter from Mr. Waghorn to Sir C. Malcolm; March 1830.

(26.)—EXTRACT LETTER from Mr. *Waghorn*, of the *Bengal* Pilot Service, to Sir *Charles Malcolm*, Superintendant of the *Indian* Navy, dated March 1830.

I HAVE the honour to report (for the information of the Honourable the Governor in Council) my arrival here with dispatches *viâ* Red Sea, leaving England 29th October 1829.

Also, the motive that induced me to this journey, viz. a wish to meet the experiment that was intended by the steamer "Enterprize," at Suez, likewise to promote steam navigation with England and India.

I am positive, had the steamer been at Suez on my arrival, the communication between London and Bombay would have been effected by my landing at Bombay in 57 days, all stoppages included by land and sea.

I performed the journey of 1,260 miles from London to Trieste in nine days and a half, and I confidently assert it was never done so quick before (posting), and the time lost being only 21 hours. My route (down the Adriatic and across the Mediterranean) to Alexandria was tedious, in a Spanish ship, who proved a bad sailer. I was 17 days; a steamer would have done it in 7 days. In Egypt I was induced to go by the Nile (from its Rosetta branch) to Cairo, although I was longer getting there.

I had a particular desire to judge of its capability for small steamers, and whether they would prove of any utility, &c. Experience on the Nile, added to the information I obtained, enables me to say they are of no service, from many obstacles; besides they are not required, for despatches can go by fast dromedaries

From Alexandria to Cairo in - - - - - - -	40 hours.
From Cairo to Suez - - - - - - - -	22 ditto.

From

From Alexandria to Suez - - - - - - - -	62 hours.
From Alexandria to Cairo - - - - - - - -	40 ditto.
From Cairo to Ginnah - - - - - - - -	75 ditto.
From Ginnah to Cosseir - - - - - - - -	35 ditto.
From Alexandria to Cosseir - - - - - - -	150 ditto.

N. B.—It is to be understood that a regular set of couriers and dromedaries are kept for this purpose. The Pacha's post from Alexandria to Cairo takes 30 hours only; 40 foot messengers run a certain distance in pairs till the whole is complete.

Not finding the steamer at Suez, I hired a native boat and sailed down the centre of the sea, expecting to meet her (waiting seven days at Cossier) on the way to Judda, and on my arrival there on the 23d December, I first heard that the steamer was not coming.

It is my opinion that steamers will soon be established on account of dispatch with India, more particularly on the other side the Isthmus. It was with the view of being of service to "any steam navigation with India" I have come the present route, and I have only to state my opinion as a sailor:

First, That the Red Sea is perfectly safe for steam vessels.

Secondly, The safety of travelling in Egypt, and the dispatch, is beyond most other countries; in fact, I should have no objection to ride from Alexandria to Suez on a donkey unattended, as far as safety is concerned.

Thirdly, I do not know any reason (if steamers were established at Alexandria to go either to Marseilles or Ancona) why the communication should not be at all times generally effected in 50 to 55 days.

(27.)—JOURNAL of Mr. *Waghorn.*

(27.) Journal of Mr. Waghorn.

ROUTE TO TRIESTE, ALEXANDRIA, SUEZ AND JUDDAH.

Travelling, 41 days; Delays, 14 days.

PLACE.	DATE.	Distance	Conveyance.	Time on the Road.	Delays on the Road.	Reasons for Delays.
Left London - -	28 Oct. 1829, at half-past seven in the evening.				D. Hours.	
Arrived at Dover -	29 — - -	72	Coach -	– 11 ½	– 3 at Dover -	Waiting for steam boat.
Boulogne	29 — - -	35	Steam -	– 4	– 5 at Boulogne	Purchasing carriage for posting.
Paris -	31 — - -	155	Posting -	1 8	– 9 at Paris -	Countersigning passport (for France).
Milan -	6 Nov. - -	707	Ditto -	4 19	– 4 at Milan -	- - Ditto - - ditto (for Italy).
Trieste -	8 – at 9 a.m.	273	Ditto -	2 20	2 11 at Trieste -	Waiting for ship to sail.
Alexandria	27 – at 8 a.m.	1,465	Ship -	16 14	– 9 at Alexandria	
	Time getting to Alexandria - -			26 4 ½	3 17	
Arrived at Rosetta -	28 Nov. at noon	33	Donkeys	– 19 ½	1 7 ½ Rosetta -	At the Consul-general's.
Cairo -	4 Dec. at 8 p.m.	150	- - Boat on the Nile.	4 1 ½	1 19 Cairo -	Vice-Consul's.
Suez -	8 – at 8 a.m.	72	Camel -	2 18		
	Time getting to Suez - - - -			33 18 ½	6 19 ½	
Left Suez - -	9 Dec. at 11 a.m.	- -	- -	- -	1 3 Suez.	
Arrived at Cossier -	13 – at 8 p.m.	260	Native boat	3 23	6 7 Cossier -	Waiting for Enterprize steam vessel.
Juddah -	23 – at 3½ p.m.	400	- Ditto -	3 21 ½		
	Time getting to Juddah - - - Distance, 3,622.			41 16 Travelling	14 5 ½ Delays.	

(signed) *Thomas Waghorn.*

(28.)—REMARKS by Mr. *Bownter* on the *Persian Gulf* and *Red Sea,* as applicable to Steam Navigation, for the purpose of opening a speedy Communication with *England* and her Territories in the East, *viâ* the *Mediterranean,* dated 17th June 1830.

(28.) Remarks on the Persian Gulf and Red Sea as applicable to Steam Navigation.

THE first and most direct route that offers itself to the eye of the observer, is from Bombay to the Persian Gulf, and from thence up the Euphrates to Beer, crossing from thence to Alexandretta or Scanderoon by post, a distance of 120 miles.

The second, and most circuitous route is by the Red Sea to Cosseir, or Suez, crossing the Desert to the Nile, and descending down that river to Alexandretta.

That this scheme of opening a communication with England be carried thoroughly into execution, it is actually necessary the route should be open throughout the year, or otherwise it can never be of any permanent benefit to either country.

Therefore the primary object to be considered is this: to which of these seas have you the easiest access during the south-west monsoon?

(28.) Remarks on the Persian Gulf and Red Sea as applicable to Steam Navigation.

The decision is decidedly in favour of the Persian Gulf, from the following reasons: a vessel bound to the Red Sea in that season would not have the monsoon until she arrived in the longitude of Cape Gardafui, and one to the Persian Gulf until she passed to the westward of Cape Raselhad, which is about 500 miles nearer Bombay than Gardafui; a vessel for the Red Sea would likewise have the wind and sea directly against her, which would not be the case if bound to the Persian Gulf, it lying in a north-westerly direction from Bombay, and the Red Sea to south-west. Since Sir Charles Malcolm has commanded the Bombay marine, cruizers have annually made the direct passage to the Gulf of Persia during the strength of the monsoon, leaving Bombay in the early part of August. On the other hand, the direct passage to the Red Sea in this season has never been performed, and, in fact, I believe never been attempted. From the rough and violent weather I have experienced in two passages (southern) to the Persian Gulf, in the months of July and August, when off the Island of Socotra, I have great doubts whether a steamer of even great power would be able to force her way against these stupendous obstacles; at any rate she would tear herself to pieces, and rarely last two voyages.

I have been informed by several officers who have frequently made the same passage, that they have always experienced the same weather.

The south-west monsoon on and near the coast of India is, generally speaking, a constant succession of violent squalls, rain and stormy weather, occasionally having thunder and lightning. On the coast of Africa and Arabia it completely changes its nature; there it blows a strong steady gale, which occasions a very high sea, but no rain whatever, and fine clear weather; this weather extends upwards of 200 miles to the eastward of Socotra. The cruizers formerly never made the direct passage to the Gulf of Persia during the south-west monsoon, but lower down between the Maldives and Lacadives islands and the Malabar coast, crossed the equator, and proceeded to the southward until they fell in with the south-east trade-winds, which was generally in about six or seven degrees of south latitude; they then steered west to run down the longtitude, which having done, they recrossed the equator and steered north for Cape Raselhad, and it was always off the Red Sea they experienced the most severe weather throughout the passage; and I can say from my own experience the seas off this place in the south-west monsoon are very high indeed.

The navigation of the Persian Gulf along the Persian coast is open, free from danger, and well known, having been lately surveyed, and daily frequented in all parts by the Bombay cruizers, and offers every facility in stations to supply the vessels with coal and all other requisite stores and provisions.

During the winter months, that is, November, December, January, February and March, the winds are variable from north-west to south-east, occasionally blowing fresh, and lasting about three days, but generally you have pleasant breezes from these quarters, sometimes land and sea breezes. During these months with north-west winds you have fine clear weather; but dark rainy weather, with thunder and lightning, accompany a south-east wind. In April, May, June and July, the prevailing winds are from the north-west, sometimes fresh gales, lasting seldom longer than three days, but principally pleasant breezes, with a portion of light winds. In August, September and October, light, variable winds from all quarters, but principally from north-west, with light airs and calms, and extremely sultry weather. The north-westers blow with the greatest fury, and are most frequently to be met with off the Verdistan Bank; here vessels bound up the Gulf often find them very troublesome, from the high sea and southerly current that accompanies those breezes. But there is a channel between this shoal and the main land where a steamer of a light draught could pass through in smooth water. The Red Sea, on the contrary, is not known to European navigators; replete with dangers, and is likewise as notorious for the bad weather constantly experienced in it as from its numerous shoals. In the months of October, November, December, January, February, March and April, the prevailing winds are fresh gales from south-east that extend from Cape Gardafui to the island of Gebel Zehaje, situated about 120 miles above Mocha, and from Suez down to these islands north-west gales are just as constant, attended by a nasty, high, short, chopping cross sea, and clear weather; but you frequently have very violent squalls from north-west in the northern part of this sea. About once a month the north-west gales reach as far as the Straits of Babelmandel, but when this wind blows so fresh as to prevail against the south-east gales it is accompanied by cloudy weather and rain, lasting about three days, when the south-eastern sets in again with redoubled fury. In the months of May, June, July and August, the north-west winds extend from Suez to Cape Gardafui. I sailed in the Honourable Company's sloop of war Elphinstone from Bombay on the 23d October 1828, with despatches for the Red Sea, to be landed at Cosseir; we had pleasant north-east and northerly breezes and smooth water, until we passed Gardafui; we there got a fresh south-east breeze, and passed Mocha on the thirteenth day. This breeze carried us as high as Gebel Zehaje; from thence to Cosseir was a continual struggle against north-westers, where we arrived on the thirtieth day, which was considered a remarkably good passage, but our vessel was the fastest sailer in India. I am sure an ordinary sailing vessel would have been much longer making this passage if she had had the same winds. On attempting to beat down from Mocha to the Straits of Babelmandel against the south-east winds, on our return to India in January 1829, we sprung our fore and main yards, and were compelled to put back to fix them, and from their shattered state were obliged to wait for a north-wester to carry us out of the sea. Mocha Roads is sheltered from southerly winds, but entirely open to the north-west, and when this wind set in it blew with such violence, and so heavy a sea broke in upon us, that while waiting for the captain to come off from the shore, we parted from two chain cable anchors, and it was with the greatest danger and difficulty we succeeded in weighing the third anchor. There are two methods

pursued

pursued in navigating this sea; the body of the shoals lay principally along the line of both coasts, having deep narrow channels between them. The European vessels navigate the centre of the sea, to keep these dangers as far distant as possible, and of course meet with rough weather, high seas, and strong currents. Native vessels, to escape this, prefer navigating the inner channels, when they are obliged to anchor every night; they are so very numerous, and principally lying under water, it being utterly impracticable to take a vessel between these reefs in the night; the only guard you have in the day is the discoloured water and breakers when it blows fresh, the land not being in sight, the weather being so very hazy and thick in this sea. It is now being surveyed by two very intelligent officers of the Bombay marine, Captains Elwin and Mousley, which, when finished, will no doubt obviate a number of objections to the navigation of that sea, as it stands at present; but this is a very extensive undertaking, and must be the work of several years; but however minute the survey may be, there still remains one objection, the want of a guide to warn you when approaching danger, for the reefs are so very steep too that the deep-sea lead is not of the slightest use, consequently that sea, from the number of reefs in it, however well known, must still be navigated at night with extreme caution and circumspection, particularly in bad weather. Not so the Persian Gulf; the lead there is a faithful guide to you in all parts, and may be boldly navigated at all times, void of risk in the worst weather.

Muscat bears from Bombay nearly W N. W. about 850 miles, is a port belonging to a very ancient and faithful ally of ours, who would be happy to afford us any assistance in his power, and which offers every facility for receiving supplies from the shore, as a vessel can approach within a hundred yards of the beach, and what is a great desideratum, can be approached with the greatest safety at night-time; the shore is bold, high and free of danger, and the only guide required to enter it is a light in shore, or on board of one of the vessels in the cove: the Imaum, if supplied with a code of night signals, would cause his ships to answer and attend to signals made by vessels off the port. It is likewise in the direct route to the Persian Gulf, more than half the distance to Bussorah; it is not frequently visited by vessels bound up the Gulf, not from its being out of their way, but from the frequent light winds and calms found near the Arabian coast, which is all in favour of steamers. Taking Muscat as the first station, there is every facility that can be required, and not one objection can be made against it in a nautical point of view; the supplies here would likewise be safe against the attempts of any enemy to cut them off when at war with an European or American power A vessel that could steam nine miles an hour in smooth water and carry seven days' coals, would reach Muscat on the sixth day, that is allowing her to be propelled at the rate of seven miles the hour, which I am confident would be sufficient allowance for adverse winds, currents, and other local impediments she may meet with; also for any deviation from the true course that may take place in her navigation during the months of September, October, November, December, January, February, March, April and May; the winds at that season are from W. N. W. to N. E. a great portion of light winds and calms with smooth water; they would seldom be found to blow strong enough to make a sensible impression in the progress of a steamer. I have frequently made the passage during these months, therefore speak from experience. At Muscat, if assisted by boats and men, she would receive her coals, water and such other provisions as were required, and would be ready in the space of three hours to take her departure for Bushire, touching, if required, at Bassidore, the western extreme of the island of Kishen and the rendezvous of the squadron in the Persian Gulf, for the purpose of landing letters for the senior officer and the crews of the different vessels composing the squadron, or to land any officers or men she may have as passengers; it bears from Muscat N. W. 255 miles; allowing the same rate of sailing (which I am confident, from six years' experience I have had in this gulf, is sufficient allowance for steam navigation throughout the year), she would arrive at Bassidore on the second day, and it has the advantage of lying directly in the route to Bushire. From this place she proceeds to Bushire for the purpose of landing packets for the British resident there; it is also in her route, and bears from Bassidore about 300 miles N. W. by W. and by passing up the channel between the islands of Polior, Khemi, Inderabia, Busheah and the Persian coast, to avoid the north-westers, if blowing, also between the Verdistar bank and main land, if advisable (but this would not often be required) she would arrive off Bushire on the third day. This port is not adapted for a station to receive supplies, the vessel having to anchor three miles from the shore in the inner roads; consequently, in blowing weather, communication from the shore to the vessel for the purpose of transporting stores would be very tardy (but she would not require coals here). Bussorah is distant 200 miles, where she would arrive early on the second day, passing on her way the island of Karrack, celebrated for its fresh water, and offering every facility as a station to have stores placed, as you can approach near the beach, and with perfect safety at all times. This island belongs to the Sheik of Bushire, and is fortified, and consequently safe against the designs of an enemy; however, it would only be requisite to have coals here as a stand-by in case of an accident, as the vessel would pass it on the fifth day from Muscat. There is some little difficulty in finding the proper channel over the bar of the river at present, owing to the strong tides and want of landmarks, the coast not being in sight; but how easy this impediment would be removed by mooring a floating light in this channel! the river could then be entered and navigated as high as Bussorah by night-time, unless in very bad weather, and then only when there is no moonlight. Above Bussorah the river is not known to Europeans, I therefore cannot give a decisive opinion on the subject of its navigation; but from what I have seen of the river as high as Baghdad, and reasoning from analogy, I think 20 days from Bussorah would be ample time for the despatches to reach Alexandretta, 33 days from

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(28.) Remarks on the Persian Gulf and Red Sea as applicable to Steam Navigation.

their leaving Bombay; at Bussorah the despatches must be removed into small steamers of light draught of water, peculiarly adapted for river navigation. The passage from Bussorah to Beer, when once performed, can always be accurately calculated upon, which cannot be done in navigated or open sea. In my opinion the length of the passage will not be longer in the south-west monsoon; although a vessel may be one day longer in her passage to Muscat, she will recover that time in her way to Bussorah, for it is during the monsoon months light winds are so prevalent in the Persian Gulf. From eight years' experience I have had of the south-west monsoon, I am aware that a steamer would have little difficulty in making the passage throughout this season; for even during the very depth of the monsoon, which is the latter end of June, all July and August, there are frequently intervals of several very fine days, and immediately she passes Cape Raselhad, only distant 770 miles, she escapes the monsoon. For the last three years a vessel has left Bombay in the early part of August, and make the direct passage to the Gulf, getting out of the influence of the monsoon in about 11 days; this I advance as a strong support to my opinion, for this reason, the greatest impediment a steamer can meet with is from a high sea; the month of August being the centre of the monsoon, surely if the sea in this month is found so moderate as to admit of a vessel working with success against it, there can be little doubt of a steamer performing it in half the time. The passage down the Gulf would always be equally as expeditious, and more so during the monsoon.

Aden bears from Bombay, nearly west by south, about 1,040 miles, (double the distance to Muscat, and much out of the direct course): this must be the first station to have coals placed, and it certainly affords every facility at all seasons of the year, for you are completely sheltered from the south-east gales, in a bay on the north-west side of the Cape, and from the north-west on the south-east side of it. A steamer, supposing her to be propelled at the same rate as the one for the Persian Gulf, and which I think would be adequate allowance, she would arrive at Aden on the 11th day, during the months of October, November, December, January, February, March, April and May; in these months they would meet with pleasant breezes from N. E. to W. N. W., and smooth water until they rounded Cape Guardafui; there they would fall in with strong steady breezes from south-eastward, except the month of May, when they would have light winds and calms from Bombay to Cape Guardafui, when they would fall in with north-westers not very strong, it being too soon for them. At Aden, with proper assistance, they would receive their supplies very quick, and depart for Cosseir, entering the straits of Babelmandel with the same wind and weather. Unless we have a floating light, either at the entrance of the large or small straits, or a lighthouse on the island of Perim, which would be preferable for vessels either going to or coming from India, vessels coming through these straits in the night would be obliged to heave-to until daylight, thereby causing great delay. The next port is Cosseir, where of course she will land her packets, for by having a steamer lying on the Nile at Jenna (distant about 130 miles from Cosseir), they would be on the Mediterranean on their way to England before a vessel possibly could reach Suez, for it is in the sea of Suez the north-westers blow with all their fury through the year, particularly in the lower part: the straits at the entrance of this sea are likewise extremely dangerous, and, however well known, would never be entered at night time. Cosseir is more than 1,000 miles from Aden, consequently she would be off port on the 17th day from Bombay; allowing her the same rate of sailing, her dispatches would reach Jenna on the 20th day, and Alexandria on the 23d or 24th day from the date of their leaving Bombay, provided there was a steamer on the Nile ready to receive them; if not, they would be three or four days longer before they arrived in the Mediterranean sea. A vessel can easily obtain supplies at Cosseir, as you may approach near the beach, but it is only sheltered from the north-west winds; if easterly or southerly winds set in, the vessels are obliged to put to sea immediately, for the beach is so very steep you find no anchorage until you are close to it, and with these winds you have not room to ride or veer away cable. This is the least possible time the passage can be performed in (from Aden to Cosseir), making the same allowances I have for the Persian Gulf, and supposing the sea to be as easily navigated.

But I am convinced, from what I have myself experienced, and the information I have collected from officers who have frequently visited that sea at all seasons, that it is utterly impossible for a steamer of the greatest power to perform the journey in the allotted time; she may by chance succeed once or twice, but in my opinion it cannot by any means be depended upon as an average rate. The passage from Bombay to Aden, during the aforementioned months can always be relied upon; but from the obstacles she would find opposed to her passage up the Red Sea from Aden to Cosseir would delay her progress so much as to make it requisite to have Jedda as another station, where she would receive a fresh supply of coals: this port is not at all adapted to the purpose, for it cannot be entered at night time, from the numerous shoals that surround it in all directions. And if to avoid these impediments she navigated the inner channel between the shoals, she must inevitably anchor every night, which would infinitely counterbalance any other benefit that might be derived from this mode of proceeding. Everything taken into consideration, I think the despatches might go to and from Alexandria in 32 or 33 days during these months, when the sea is accurately surveyed; but I am also of opinion that it is utterly impracticable for steamers to make the direct passage to the Red Sea in the months of June, July, August, and early part of September, for, as I have before stated, the weather is so very boisterous off the Arabian coast that a steamer would not make head against it; and if she did, it would be so slow, and from the great distance she would have to run before getting out of the monsoon, it would be impossible to carry the quantity of coals required, for she must be larger in bulk and swim deeper, consequently the influence of her engine is less, and she is propelled at a much slower rate, for if you increase the power of the engine the

quantity

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Steam Communication with India, and on the Rivers of India.

quantity of coals consumed also increases. But supposing the passage to be made, I am confident it can never be done in the time that would make it of any utility in sending despatches to England by this route during the south-west monsoon; the vessels would likewise be so roughly handled, that Government would find it a very expensive concern.

From the above remarks the following conclusions may be drawn in favour of the route by the Persian Gulf, supposing the Euphrates to be navigable as high as Beer: viz.

1st. The communication is open throughout the year, which is not the case to the Red Sea.

2d. It only requires a vessel to carry seven days' coals, water, provisions, &c. accordingly, which certainly is a very great object, as her speed will be so much the greater.

3d. Independent of opening a communication with England, it also answers the same purpose to and from the British missions in Persia, Russia and Turkey, also with the senior officer commanding the squadron in the Persian Gulf, and the British resident at Bushire, scarcely going a mile out of her direct course.

4th. The great speed with which despatches would reach Bombay from England, owing to the velocity with which a steamer would come down the Euphrates having the stream in her favour; the greatest point is therefore fully attained, that of receiving earlier intelligence from the mother country regarding the state of European politics.

5th. The great advantage derived from one-third of the passage being river navigation.

6th. The great advantages this route has over the Red Sea, from the state of its navigation, and other local matters as mentioned in my remarks.

In the above calculation I have made what I conceive to be ample allowance for winds, weather, &c.; but I am confident the passages will be most frequently made in much less time, for it is a well-known fact the greatest cause of delay sailing vessels meet with in making the passages is from light winds in the Persian Gulf and boisterous weather in the Red Sea. All my remarks on the Persian Gulf are made from my own actual experience during six years cruizing in that sea.

Baghdad, 17 June 1830.

I have, &c.
(signed) *J. Bowater.*

(29.)—EXTRACT LETTER from Acting Commander *J. H. Wilson* to *Sir Charles Malcolm* Superintendant of the *Indian* Navy; dated May 29, 1830.

(29.) Extract Letter from Commander Wilson to Sir C. Malcolm; 29 May 1830.

I HAVE the honour to report the arrival of the Honourable Company's armed steam vessel under my command, having, in pursuance of my instructions, made the passage to and from Suez by steam, touching at the different ports to procure coals, &c., as directed.

On arriving at Aden, (on our way to Suez), an officer was immediately sent on shore with the letters and presents addressed to the Sultan, and with instructions to request that the coal might be sent off immediately; the officer shortly returned and stated that the Sultan was at Lahya, (a town a few hours journey inland), where he usually resided; the letters and packets had been dispatched to him, but the Sheikh of Aden said he could not deliver the coal without orders from the Sultan. On the morning after our arrival I was informed that the Sultan wished me to visit him at Lahya, "when every thing could be settled;" a letter which I had in the meantime received from Commander Pepper enabled me to understand what was meant by "every thing being settled." As I was not provided with the means of meeting these demands should they be repeated, I requested the Sheik to write to the Sultan that the Government would be much displeased with the detention of the vessel; and if there were any demands on account of coal, the better way would be to give me at once what was required to take the vessel to Judda, and on my return for the rest, in my way to Bombay, I would settle all accounts. On the next day the shipment of coals commenced, but two days had thus been lost, three more were occupied in getting on board sufficient to make the passage to Judda.

On arriving at Judda, the letters to the address of the agent (Hussain Aga) were delivered, and although every exertion was made on my part to hasten the shipment of coal, four days and a half passed in receiving sufficient to carry the vessel to Suez. As there is no want of boats or men at Judda, the loss of time in delivering coal must be in a great measure attributed to the agent being governor of the place, and as he would not take any part personally in the performance of that duty, it was left to a servant who felt little interest about the matter.

On reference to the abstract from the log, it will be seen that on our arrival at Suez, one-third of the time elapsed since our departure from Bombay had been occupied in receiving coal. This, together with the vessel not having steamed quite so fast as had been expected, made it too late in the season for me to visit Alexandria, to communicate with Mr. Barker, as directed in my orders, and as the matter was left discretional, I decided on not doing so, as the consequent detention would have prevented the Hugh Lindsay reaching Bombay before the strength of the monsoon, to which, deeply laden as she must be to make the passage, it would not have been prudent to expose her.

In obedience to my orders I wrote to the secretary at the India House, reporting the arrival of the Hugh Lindsay at Suez, enclosing a copy of the log, also a paper containing the result of my observation on the passage, a copy of which is herewith enclosed.

At Suez four days were occupied in receiving all the coal deposited there, about 100 tons, which done we left for Cosseir, it being necessary to take coal from thence, in order to have sufficient

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(29.) Letter from Commander Wilson to the Superintendant of the Bombay Marine; 29 May 1830.

sufficient to make the passage to Bombay; on the day of our departure from Suez, a packet was received from Cairo from his Excellency the commander-in-chief in the Mediterranean.

At this place two days and ten hours were occupied in receiving about 50 tons of coals, which, with that on board, was thought sufficient to last nine days; not considering it prudent to load the vessel deeply, as a hard north-wester might be experienced on the passage to Judda. At Cosseir about 50 tons of coal remain.

At Judda two gentlemen, Lieutenant Chester, of the Bengal army, and Mr. Babington, Madras civil service, applied for a passage to Bombay, and were received on board.

On arriving at Aden, I went immediately on shore to the Sheik, and requested him to commence shipping the coal as soon as possible, which he said he could not do before the next morning. I also requested him to inform the Sultan at Lahya, that I would pay the expenses incurred in shipping the coal on board the Hugh Lindsay, both now and on the former occasion; but that whatever demands there might be for expenses incurred in moving the coals from Back Bay to the town of Aden, when first landed there from the Buglahs, I would rather wish should be forwarded to Government by the Hugh Lindsay, as I did not feel authorized to pay them; the Sultan, I believe, acquiesced in this proposal, as the coal was immediately delivered, and I paid the expenses of shipping it on board the Hugh Lindsay.

At Aden we were detained five days and eighteen hours. This detention was not caused by the limited means the Sheik possessed to send off the coals only, but the weather was very unfavourable, having every day strong breezes, which prevented the boats from the shore getting to and from the vessel, without being towed by others.

On reference to the paper to the secretary at the India House, it will be seen I submitted it as my opinion that owing to the great delays in receiving coals at the different ports in the Red Sea, the communication would be best carried on by having only one depôt between Bombay and Suez, and a class of vessels whose consumption and stowage would admit of their carrying 15 days' coal.

At that station boats and men in abundance would be found to embark the coals, and as it would be under the charge of a private individual, whose interest it would be to exert himself in the performance of such duties as were required of him, it would be more speedily executed than at Aden and Judda, where it was in the hands of the governor, who, though professing every wish to forward the service, performed it in a dilatory manner. The only objection to Mocha is, that strong winds prevail there from the southward, from November till May; but this would be obviated, as vessels of the proposed class, drawing about 10 feet, could anchor well in, in a line between the north and south forts, where they would be sheltered and in smooth water. At Aden, on the contrary, the means of embarking the coal are very limited, which certainly might be remedied in some measure by sending flats from Bombay for that purpose; but then were the coals deposited in Back Bay as they should be, for the steamers to receive them without hindrance from the weather, that place is so far from the town, the Government must be at the expense of building godowns for it, and keeping up an establishment to take care of it when there, all of which might be avoided by having Mocha as a depôt. Another point to be considered is the great expense attending the purchase of coal at Bombay, and freight from thence to the Red Sea, as has been done in the present instance. I respectfully submit whether a great saving might not be effected by having the coal sent out from England direct to Mocha, arranging so that the vessels should always arrive at Mocha with the first of the south-west monsoon. From thence, having discharged the coal, they might return freight to Europe, which would enable them to carry the coal to the Red Sea at a moderate rate, as the voyage home would not be lost. Part of the coal thus conveyed to Mocha might, at the proper season, be sent up to Suez for the depôt there, the agent at Mocha performing that service on contract.

In the paper before mentioned (to the secretary at the India House), I proposed that vessels should proceed to Cosseir only, but having since visited that place, I am of opinion it is not well calculated for a coal depôt, as it is quite unsheltered from easterly and south-easterly winds, which would be experienced most in the season in which steam vessels would be running. I also in the same paper mentioned a report of coal being found in the mountains on the western side of the sea of Suez, which I have since discovered to have originated in a mistake of the natives, who have picked up pieces of bitumen on the sea-shore, and which they mistook for coal.

When the whole of the coal at Aden was on board, we had at least one day less than when we left Bombay. By the greatest care in using it, by wetting and returning the ashes, it has been made to last the trip, and on anchoring in this harbour we had about four hours left.

In conclusion, I have much gratification in stating that the Hugh Lindsay has made the passage to Suez and back without any accident whatever. Trifling repairs are required, but nothing but what can be done by the engineers on board, excepting one of the holding down bolts, carried away during the last north-wester experienced in the Red Sea, to replace which it will be necessary to haul the vessel into dock. The boilers require caulking, a new set of firebars are wanted, and also a set of new circles for the paddles.

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Steam Communication with India, and on the Rivers of India.

(30.)—PAPER sent by Commander *Wilson* to the Secretary to the Court of Directors, dated "The Hugh Lindsay," Roads, April 23, 1830.

THE Hugh Lindsay is of a beautiful model, an excellent sea boat, and steers well; her burden 411 tons. By the builder's plan her intended draught is 11 feet 6 inches, at which she would carry little more than five days' coal; having necessarily been laden far beyond that to perform the passage to the Red Sea, a fair estimate of her speed can hardly be formed. Starting as she did so heavily laden, trimming ballast could not be taken on board, and, as the great body of coal lay abaft the centre, when she lightened it was impossible to bring her into proper trim. Although the chain cables, the only things moveable of material weight, were got aft, she being thus deeply laden, or when not so, quite out of trim, it is not surprising that she has not exhibited greater speed.

On her arrival at Aden there remained only about six hours' coals, which shows her not calculated for the navigation up this sea, as in so long a passage a vessel should at least carry three days' coal extra to meet any unforeseen detention. Another objection to a vessel of her class is the expense her great consumption of coal must put the Honourable Company to.

It has been thought that if the stage from Bombay to the Red Sea could be divided, by establishing a depôt for coal either at Socotra or on the Arabian coast, somewhere about Cape Morebat, it would facilitate the communication; but I am inclined to think it would rather retard than expedite the object in view, both from the local disadvantages of the places which must be used where vessels cannot approach the shore near, and the dilatory manner in which the coal is delivered at Aden and Juddah, which shows the difficulty, or indeed impossibility, of inducing the Arabs or Turks to perform any engagement with the prompt celerity and punctuality so necessary in this case; further arrangements might possibly be made, by which the delivery of coal at the different depôts would be expedited; but it must be borne in mind that when all that is possible shall be done the coal can never be shipped with anything like the dispatch it is in England, where every aid which mechanical ingenuity and local facility affords, is available. For the above reasons I think the fewer depôts the better, and am of opinion that the communication with Suez would be best carried on in two stages, one from Bombay to Aden, and from thence to Suez direct; the expense attending several depôts would thus be saved, and much delay avoided.

I may here observe that every object in view in the overland communication would be equally well attained if the vessels went no higher than Cosseir, (as far as passengers are concerned the majority would prefer landing at that place), the route from thence affording an opportunity of visiting the remains of antiquity in Egypt; and the conveyance of despatches would be the same within 24 hours, as the time it would take a steam vessel to go up to Suez from the parallel of Cosseir would be equal, within 24 hours, to the additional time requisite for conveying despatches from Cosseir down the Nile to Cairo; thus the expense in consumption of coal on the passage to Suez would be saved, and but little, if any, time lost.

In conclusion I would submit, as my opinion, that the class of vessels fittest for the navigation of the Red Sea would be such as could be propelled by engines whose consumption should not exceed nine tons in the 24 hours, and which should carry 15 days' coal at that rate of consumption; and such vessels would, I am of opinion, be fully capable of performing the passage from Bombay to Cosseir or Suez in two stages, as before proposed.

It may be worthy of notice that I heard a report at Juddah that the hills composing what is called in the charts "The High Land of Zeile," situated on the western side of Suez, and distant from that place about 140 miles to the southward, produce coal in considerable quantities; if this be fact, it may be worthy of further investigation, as in case arrangements could be made with the Pacha of Egypt to convey coal to Suez for the use of our steamers, a great reduction might be made in the expense attending the steam navigation of the Red Sea.

(signed) *J. H. Wilson*,
Acting Commander.

II.
FINANCE (Trade).
Appendix, No. 25.
(30.) Letter from Commander Wilson to the Secretary to the Court of Directors; 23 April 1830.

ABSTRACT from the Log of the Honourable Company's Armed Steamer, Hugh Lindsay, of the Times and Rates of performance of the Passage from *Bombay* to *Suez* and back.

DEPARTURE FROM		ARRIVED AT		Distance in Miles.	Time Steaming.		Average Rate per Hour.		AT ANCHOR AT			Total Time on the Passage.		REMARKS.
PLACE.	TIME WHEN.	PLACE.	TIME WHEN.		*Ds.*	*Hs.*	*K.*	*F.*	PLACE.	*Ds.*	*H.*	*Ds.*	*Hs.*	
Bombay - -	20 March - 5 P.M.	Aden - - -	31 March - 1 P.M.	1,641	10	20	6	2	Aden -	5	20	-	-	Light westerly against us throughout.
Aden - - -	6 April - 9 A.M.	Mocha - - -	7 April - 9 A.M.	150			6	2	Mocha -	—	20½	-	-	For the most part light airs till near Mocha.
Mocha - - -	8 April 5,35 A.M.	Juddah - -	12 April - 6 P.M.	517	4	12½	4	6	Juddah -	4	13	-	-	Two days north-wester against us.
Juddah - - -	17 April - 7 A.M.	Suez - - -	22 April - 8 A.M.	628	5	1	5	1	- - -	-	-	-	-	Three days hard north-wester against us.
		Total from Bombay to Suez -		2,936	21	9½	5	5	- - -	11	5½	32	15	
									Suez - -	4	9			
Suez - - -	26 April - 5 P.M.	Cosseir - -	28 April - 8 A.M.	278	1	15	7	1	Cosseir -	2	10	-	-	Favourable winds and weather.
Cosseir - - -	30 April - 6 P.M.	Juddah - -	3 May - 3 P.M.	406	2	21	5	7	Juddah -	2	16	-	-	- - the last day a heavy north-wester, which occasioned a slight detention in making the port.
Juddah - - -	6 May - 7 A.M.	Mocha - -	9 May - 11 P.M.	517	3	16	5	7	Mocha -	2	10	-	-	Favourable weather.
Mocha - - -	12 May - 9 A.M.	Aden - - -	13 May - 11 A.M.	150	1	2	5	6	Aden -	5	18	-	-	Ditto - - ditto.
Aden - - -	19 May - 5 A.M.	Bombay - -	29 May - 6 P.M.	1,641	10	12½	6	4	- - -	-	-	-	-	Winds favourable throughout.
				2,992	19	18	6	2		17	15	37	9	
		GRAND TOTAL - - -		5,928	41	3½	5	7	- - -	-	-	79	-	

(True Copies.)

(signed) *Charles Malcolm*,
Superintendant.

(signed) *J. H. Wilson*,
Acting Commander.

Appendix, No. 25.

Steam Communication with India, and on the Rivers of India.

(31.)—LETTER from Sir *C. Malcolm*, Superintendant of the *Indian* Navy, to the *Bombay* Government, dated 23d August 1830.

Honourable Sirs,

1. IN reference to the last paragraph of Mr. Secretary Willoughby's letter, under-date the 9th June last, requesting my opinion upon the whole subject of steam communication, in reply, I have the honour to state that I have been thus long delayed in answering this order, as I felt that I could not do justice to so important a subject without the fullest inquiries to ascertain, with all the correctness possible, the state of the winds, weather and currents throughout the whole year between this and Suez, as well as the various ports which lay in that tract, with their capabilities of being used during the various seasons of the year with most advantage to steam navigation.

2. With regard to the class of vessels best fitted for this service, I have already fully stated my opinion in my letter of the 12th November 1829, and I continue to think that no class of steamer will be found better adapted to the proposed service, provided they can carry from 12 to 15 days' coal; with less, many difficulties will constantly occur, as has been already stated by Captain Wilson in his letter to Mr. Secretary Auber of the 22d of April last.

3. It being also of much importance that the establishment of these vessels should be on as reduced a scale as possible, to enable them to carry the greatest number of passengers, I would suggest it to be as below*. This establishment would in my opinion render them perfectly efficient for the duties of the packets, and when required for the purpose of war they would have an increased complement.

4. To keep up the communication from hence by steam with Suez, four steamers will be required, three of them only manned as one is supposed to be constantly under repair. The principal difficulty is the distance of the first station from Bombay to the Red Sea. In the S. W. monsoon from the 15th of May until the 20th of August, I conceive no steam vessel can go to the Red Sea, but I consider that with the experience of a few voyages, which will show the best stations for our coal depôts, vessels might return at all seasons, even when the N. E. monsoon is at its greatest height, by having depôts far enough to the northward. Commander Wilson, of the Honourable Company's steamer Hugh Lindsay, conceives Manilla near enough on his return (1,397 miles to Bombay) to take his final departure from, in the N. E. monsoon. I doubt this; but should we find it too far, we can have a depôt either at Cape Isolette, where there is a good harbour only 870 miles from Bombay, or at Zoor, 776 miles (near Rassalgate), where the chief is our friend. It may be useful here to remark that during the N. E. monsoon the weather all along the eastern coast of Arabia is very favourable to steam navigation, being moderate with frequent calms.

5. A good steam vessel leaving Bombay during the N. E. monsoon, which could carry 12 days' coal, would I think make certain of reaching Mocha, but if that should be found upon experience to be too great a distance (1,780 miles) there is Manilla, or a depôt might be formed, if necessary, on the south side of Socotra (which is only 1,200 miles), with a fair wind; but it is evident the fewer depôts the more rapid the passage will be and less the expense.

6. There seems to be doubts of the practicability, at all times during the N. E. monsoon, of getting the coals off from Mocha, as strong winds often blow right into the roadstead and create a very considerable and unpleasant swell: a hulk has been proposed; still the officers who have been frequently there say that there is no part of the anchorage where she could be moored, or where the steamer could be anchored, that is free enough from swell during those gales to allow of laden boats lying alongside of either, particularly the steamer, with safety. The remedy would be a shed on the island of Perim, or Babelmandel, in the harbour of that name, which is landlocked, and accessible at all times and seasons, as it is uninhabited; it would be necessary to get the Sultan of Senna to keep a guard there, which would be both cheaper

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Commander - - - - - - - - -	1
Master - - - - - - - - - -	1
Purser - - - - - - - - - -	1
Midshipmen - - - - - - - - -	2
Doctor - - - - - - - - - -	1
Engineers - - - - - - - - -	2
Assistant Engineer - - - - - - -	1
Armourer - - - - - - - - -	1
Carpenter - - - - - - - - -	1
Stokers - - - - - - - - -	8
Coal Trimmers - - - - - - - -	4
Seamen - - - - - - - - -	6
Lascars - - - - - - - - - -	6
Servants - - - - - - - - -	6
	41

Appendix, No. 25.

(31.) Letter from the Superintendant of the Bombay Marine; 23 August 1830.

cheaper and better than keeping a guard of our own in such a hot desolate place. In short I see no difficulties that cannot easily be overcome by a short experience of the capacity of the vessels employed and the winds and seas they encounter.

7. Explanatory of the last paragraph I have enclosed a Synopsis of the winds, weather, currents, &c. &c. between this and Suez, which has been drawn up by the master of the Palinurus, under the correction of Commander Moresby of that ship, and has been examined by all the officers who possess local knowledge of those seas. I have also annexed a statement of the different distances, and a chart containing the coast of Arabia from Cape Isolette to the island of Perim, with the island of Socotra.

8. The number of vessels required would of course depend upon the communication that is to be kept up. The expense of each vessel for the trip (of three months) amounting to about (23,000) twenty-three thousand rupees, a sum which in my opinion would be defrayed by passengers and letters.

9. In order to keep the machinery of these vessels in a perfect state, as well as to render them immediate repairs when required, I think it would be absolutely necessary (as well as a saving to Government) to have an efficient officer with a knowledge of the construction and repairs of marine engines, as inspector of steam vessels; this officer would also have charge of the dock steam engine, the superintendence of which (by two of the Mint mechanics) costs the Government (400) four hundred rupees per mensem, a sum that would nearly defray the extra expense of the situation suggested.

10. I would also beg leave to suggest that the supply of coals should be the Llongennuh coal, and that it should be annually deposited at Mocha or Perim, whichever may be the head station, direct from Europe. The vessels leaving Europe from February till May would enable ships coming to this Presidency to take the coals at a very reasonable freight, as in being able to leave the Red Sea from June to September, they would have a quick passage to this port, and the coals might be conveyed by country craft from either of these ports to Suez or Cosseir.

11. I find also that efficient and intelligent engineers could be engaged through the medium of a respectable mercantile house at this Presidency at a much more moderate rate than those now employed, which under the present system forms a very heavy item in the expense of steam navigation; besides those men who have been sent, as well as those from Calcutta who draw such high wages, have been troublesome men, taking every advantage of our being dependent upon them; and it is of great consequence to render us as soon as possible independent of their insolence and caprice.

12. In order that your Honourable Board may have a comprehensive view of the case, I have herewith annexed a statement of the actual expense of one of those vessels, allowing for her consumption of coal for a voyage to Suez and back, with her other expenses for a period of three months, also an estimate of the building and equipment of one vessel of the class suggested, with the expense of her engines, founded upon creditable data.

Superintendant's Office,
Bombay,
23 August 1830.

I have, &c.
(signed) *Charles Malcolm*,
Superintendant.

SYNOPSIS of the WINDS, WEATHER, CURRENTS, &c. between *Bombay* and *Suez*, throughout the Year.

MONTH.	Winds and Weather, 1° off Bombay, from thence to Mocha.	Winds and Weather between Mocha and Cosseir.	Winds and Weather between Cosseir and Suez.	Currents between Bombay and the Red Sea.	Currents in the Red Sea.	REMARKS.
January	Pleasant land and sea breezes, extending 50 or 60 miles off shore, when N. E. winds to N. N. W. may be experienced from thence to the Straits of Babelmandel, moderate breezes from the N.E. when a southerly wind is experienced.	From Mocha to the 19th degree of latitude the winds are strong from the S., from thence to Cosseir frequent fresh north-westers and moderate southerly winds for two or three days. Fine pleasant weather.	Strong winds from N. W. and N. N. W., interrupted by occasional breezes from the southward, lasting two or three days.	Approaching Socotra the current sets S. W. running more to the westward on nearing the Straits of Babelmandel.	Generally setting to the southward, when N. W. winds prevail.	In Mocha Roads the fresh southerly winds cause a very high sea, which renders communication with the shore difficult. In Aden, Back Bay, Judda and Suez, fine weather and smooth water may be experienced. In crossing from India to the Red Sea a long swell may be expected from N. E.
February	Land and sea breezes generally as in January, but occasionally moderate north-westers blowing home to the Malabar coast as far as the Strait of Babelmandel, fine strong breezes from the E. N. E. and N. E., then the southerly winds prevail. Fine pleasant weather.	Strong N. W. and light southerly winds.	Same as in January	Same as in January	Same as in Jan.	Same as in January.
March	Land and sea breezes less regular than in February. Moderate breezes from the N. W. more prevalent. From Bombay to Mocha winds not so strong as in February; swell still continues.	Wind north-westerly, as strong as in February; little or no southerly wind.	Same as in January, with the exception of southerly winds being less frequent in the sea of Suez.	Same as in January	Same as in Jan.	Same as in January.
April	Variable weather, with moderate winds from N. W. to W., and occasional intervals of land and sea breezes; from thence to Mocha weather occasionally unsettled, winds extremely variable and blowing occasionally from every point. On the Arabian shores N. E. and easterly winds prevail as far as the Straits, then southerly winds.	Southerly winds, seldom extending beyond Gebel Too, while N. W. winds become more frequent between Juddah and Cosseir.	Same as in March	Current begins to incline to the N. E., near Socotra.	Same as in Jan.	Same as in January, but no swell.

(continued)

MONTH.	Winds and Weather, 1° off Bombay, from thence to Mocha.	Winds and Weather between Mocha and Cosseir.	Winds and Weather between Cosseir and Suez.	Currents between Bombay and the Red Sea.	Currents in the Red Sea.	REMARKS.
May	Cloudy unsettled weather, with breezes from west to N. W. towards the latter, and occasional squalls from the southward; from thence to Mocha westerly winds prevailing; near the Arabian shore more southerly. In the vicinity of Socotra variable winds prevail.	Winds variable, north-westers occurring more frequent between Juddah and Mocha. Between Juddah and Cosseir north-westerly winds most prevalent.	Wind strong from N. W. and N. N. W. interrupted occasionally by squalls from the S. E. of no long duration.	Between Socotra and the Arabian coast current sets to the northward and eastward.	Same as in Jan.	In Mocha Roads winds variable, and strong from the southward occasionally; at other times strong from the northward, causing a confused swell, with intervals of land and sea breezes. In Cosseir the wind blows at times strongly from the N.W. causing a constant swell, from the exposed state of the anchorage. Crossing from India little or no swell will be met with.
June	Squally from the N. W. and S. W. with heavy rains and cloudy weather, the monsoon generally commencing between the 6th and 16th; from thence to Mocha fresh gales from the W. S. W. and S. W. extending to the meridian of Guardafui, from thence moderate westerly winds prevail to the Straits, where light north-westerly airs are met with.	Near Mocha, land and sea breezes in the early part of the month, occasionally north-westers, with rain. Between Juddah and Cosseir north-westers prevail.	Same as in May	Near Socotra current sets strong to the eastward, and on the Bombay Bank when the monsoon has set in a northerly current will be experienced.	Same as in Jan.	Light northerly winds and sultry weather in Mocha Roads; at Juddah land and sea breezes when the north-westers are not blowing. A very high sea would be experienced in crossing from India, especially near Socotra.
July	Off Bombay, strong westerly winds and squally; beyond, strong gales from the W. S. W. and S. W. extending to the meridian of Guardafui; from thence westerly winds of moderate strength prevail as far as Babelmandel, when light north-westerly airs are met with.	North-westerly winds prevailing occasionally, strong southerly winds seldom blowing and of short duration.	North-westerly winds prevalent and blowing with great violence.	On the Bombay Bank a southerly set is experienced; between the Arabian coast and Socotra are strong and variable, shift suddenly and run 50 or 60 miles per day.	Variable and partial, generally governed by the turns of the coasts, and generally setting to the southward, when north-westerly winds prevail.	At Mocha land and sea breezes prevail when the weather is settled. Crossing from the Red Sea a high sea would be experienced.
August	Moderate breeze and cloudy, squalls less frequent near Bombay. Between Bombay and Mocha the same as in July, with the exception of the wind being more moderate.	Near Mocha variable winds, towards Cosseir northerly winds generally met with.	Same as in July	On the Bombay Bank the current the same as in July; between the Arabian coasts and Socotra the current sets to the northward and N. E.	Same as in July	At Mocha the winds and weather the same as in July, and at Cosseir and Suez north-westers still prevailing; at Juddah fine pleasant weather, occasionally interrupted by north-westers; crossing from India a high sea may be expected, especially at the mouth of the Arabian Gulf.

II.
FINANCE (Trade).
Appendix, No. 25.
Steam Communication with India, and on the Rivers of India.

September	Winds variable from the westward, sometimes light airs from N. E. near Bombay. From Bombay to Mocha for the most part westerly, with occasional squalls from the W. S. W. and N. W.	Variable winds with occasional breezes from the N. W. lasting many days.	Weather more variable than in July.	Variable	Same as in July	At Mocha light southerly winds prevail, with sultry oppressive weather and smooth water; crossing from India, in the early part, a westerly swell will be met with; little or no sea at the latter part of the month.
October	N. E. winds extend about 40 or 50 miles from the coast of India, when the E. N. E. winds are prevalent; from thence to Mocha moderate winds from N. E. extending as far as the Arabian coast, when it changes to E. S. E. and S. E.; at the entrance of the Straits a south wind will be met and unsettled weather.	Southerly winds now set in near Mocha, and at times near Cosire, at the latter place north-westers still prevail, at times strong and lasting several days.	Moderate from the northward; weather unsettled.	Variable	Same as in July	Crossing from India, no sea will be encountered; at Mocha light winds and sultry weather.
November	North-westerly winds prevalent off the coast of India, from thence to Mocha E. N. E. and N. E. winds will be experienced. At the entrance of the Straits a southerly or south-easterly wind will be experienced, with unsettled hazy weather.	Southerly winds prevail near Mocha, and very frequently at Cosire, though light; at the latter place north-westers likewise prevalent at Cosire, sometimes strong.	Same as in October	Approaching the Red Sea the current now sets S. W. and W.	Same as in July	Southerly winds now set in at Mocha, and more frequent at Juddah, Cosseir and Suez. In crossing from India no sea will be experienced.
December	Land and sea breezes extend about 50 miles, when N. E. to N. N. W. winds may be experienced, the N. E. monsoon now being set in; from thence to Mocha, the same as in January.	From Mocha, to the 18th of latitude, southerly winds prevail, and are more frequent in the northern parts of the sea of Suez, lasting from two to five days, sometimes blowing fresh above that degree.	Variable and unsettled	Same as in November, the westerly current near the Red Sea increasing in strength.	Same as in July	Fresh southerly winds, with a heavy swell in Mocha Roads; pleasant cold weather at Cosseir and Suez. Crossing from India little sea will be encountered.

(signed) *J. P. Sanders*, Master.

Appendix, No. 25.

(31.) Letter from Superintendent of the Bombay Marine; 23 August 1830.

SCALE of the DISTANCES between the different Stations for COALS.

FROM	TO	Distances in Miles.
	Grand Depots:	
Bombay - - - - - - -	Mocha *viâ* Babelmandel - - -	1,780 miles.
Mocha - - - - - - -	Cosseir - - - - - - -	915 -
Cosseir - - - - - - -	Suez and back again to Cosseir - -	502 -
	Minor Depots:	
Bombay - - - - - - -	Maculla - - - - - - -	1,397 miles.
Maculla - - - - - - -	Mocha *viâ* Babelmandel - - -	405 -
Mocha - - - - - - -	Juddah - - - - - - -	539 -
Juddah - - - - - - -	Cosseir - - - - - - -	387 -
	Stations proposed, but not adopted:	
Bombay - - - - - - -	Perim - - - - - - -	1,740 miles.
Bombay - - - - - - -	Curia Muria - - - - - -	1,008 -
Curia Muria - - - - - -	Mocha *viâ* Babelmandel - - -	842 -
Bombay - - - - - - -	Cape Isolette or Madraka - - -	867 -
Cape Isolette or Madraka - - -	Mocha *viâ* Babelmandel - - -	970 -
Bombay - - - - - - -	N. E. Harbour in Socotra - - -	1,148 -
Bombay - - - - - - -	N. W. ditto in Socotra - - -	1,202 -
N. E. Harbour in Socotra - - -	Mocha *viâ* Babelmandel - - -	691 -
N. W. ditto in Socotra - - -	Mocha *viâ* Babelmandel - - -	632 -
Bombay - - - - - - -	Zoor - - - - - - -	776 -
Zoor - - - - - - -	Mocha *viâ* Babelmandel - - -	1,181 -

(signed) *Charles Malcolm*, Superintendent.

ESTIMATE of the proposed Establishment for a STEAMER of 270 Tons, with her Daily Consumption of COALS for 41 days, to *Suez* and back to *Bombay*, and her other Expenses for a period of Three Months.

	Pay per Month.	Total of Three Months' Pay.	Cost of Provision in Kind per Month.	Total of Three Months Provision.
1 Commander - - - - -	600 - -	1,800 - -	—	
1 Master - - - - - -	110 } 135 }	405 - -	—	
Table Allowance - -	25 }			
1 Purser - - - - - -	220 - -	660 - -	—	
2 Midshipmen - - - - each	50 - -	300 - -	19 2 -	117 - -
1 Assistant Surgeon, per day 4 *Rs.* -	120 } 204 }	612 - -	—	
Military Pay - - -	84 }			
2 Engineers - - - - - each	200 - -	1,200 - -	19 2 -	117 - -
1 Assistant Engineer - - -	50 - -	150 - -	19 2 -	58 2 -
1 Armourer - - - - - -	50 - -	150 - -	19 2 -	58 2 -
1 Carpenter - - - - - -	50 - -	150 - -	19 2 -	58 2 -
8 Stokers - - - - - each	23 - -	552 - -	19 2 -	468 - -
6 Able Seamen - - - - -	22 - -	396 - -	19 2 -	351 - -
4 Coal Trimmers - - - - -	10 - -	120 - -	6 - -	72 - -
6 Lascars - - - - - -	8 - -	144 - -	6 - -	108 - -
4 Servants - - - - - -	15 - -	180 - -	6 - -	72 - -
2 Ditto - - - - - -	10 - -	60 - -	6 - -	36 - -
		6,879 - -		1,516 2 -
Provision Amount - - - - - -		1,516 2 -		
		8,395 2 -		
Total of 41 days Coal at 10 ton per day, at 33 rupees per ton - - - - - - - -		13,530 - -		
		21,925 2 -		
Wear and tear for three months - - - -		1,200 - -		
Rupees		23,125 2 -		

BUILDER'S ESTIMATE

Of the Hull, Masts and Spars of a Steamer of 270 Tons, Iron-fastened, is -	*Rs.* 96,000
Engine of 100-horse power complete, landed in Bombay - - - - -	- 48,000
Completing it on board - - - - - - - - -	- 2,000
Stores required for the vessel - - - - - - - -	- 8,000
Rupees	1,54,000

Appendix, No. 25.

Steam Communication with India, and on the Rivers of India.

(32.)—LETTER from the *Bombay* Government to the Court of Directors, (Marine Department) dated July 25, 1831.

Honourable Sirs,

WE have the honour of transmitting to your Honourable Court the accompanying copy of a Minute recorded by our Right honourable the President on the subject of steam navigation, and to inform your Honourable Court that his Lordship's propositions have met with our concurrence, and the necessary measures will be taken for dispatching the Hugh Lindsay to the Red Sea by the 1st of January next.

We have, &c.

(signed) *John Romer.*
W. Newnham.
James Sutherland.

(33.)—MINUTE of Earl *Clare*, Governor of *Bombay*, subscribed to by the Board, dated 14th July 1831.

(33.) Minute of Governor of Bombay; 14 July 1831.

IT would not be, I think, advisable to keep up the Hugh Lindsay steamer as a vessel of war, and the number of officers and men which she will require for her voyages to the Red Sea and back should be left to the Superintendent of the Indian navy to settle and report to Government, bearing in mind the necessity of reducing the expense of the steam vessel as low as possible, without any injury to her efficiency. I do not think it would be at present desirable, as we are ignorant of the intention of the Court of Directors, to have a complement of officers sent on board the Hugh Lindsay with a view of training them in that vessel to a knowledge of managing steam vessels. In the first place the fewer officers and men the Hugh Lindsay has, the better, for she has but little accommodation, and if, as I hope, the Court shall decide hereafter to have a regular communication between this country and Europe by means of steam vessels, I have no doubt of our being able to select from the Indian navy as many experienced officers as we shall require for that important branch of the service; in the meantime it will be sufficient to keep only such a complement of officers and men on board the Hugh Lindsay as will enable her to make her passage with safety and expedition.

I propose that the Superintendent of the Indian navy shall be directed to have the Hugh Lindsay ready to leave Bombay for Suez on the 1st day of January 1832, and that she remain at Suez until the 10th day of February next, when she will start on her return to the Presidency; and I will state to the Board my reason for fixing those dates, and proceed to make a few observations, the result of my experience of the nature of the voyage from the Red Sea to Bombay during the winter months.

One of the great objects of a communication by steam with Europe is to receive early intelligence of the orders of the Court of Directors, and to send in return the answers of Government. It is notorious that vessels which leave England for India in November and December, rarely, if ever, reach their destination before the month of May, whereas the despatches which will I hope be forwarded by the Malta steam packet in December, will reach Alexandria before the end of January. The Consul-general will without delay forward them to Suez, and thus we shall receive them, as well as the latest news from Europe, by the second week in March, full two months earlier than we could in any way expect them, if sent round the Cape. I wrote long since to the Court and Board to inform them of my intentions, and I trust the arrangement will be satisfactory to my colleagues. I conceive that the 1st of January will be as good a time as any other for passengers proceeding from India overland to Europe, and we may probably receive answers to our despatches by the Hugh Lindsay by the last March China ship, but as there is one link unfortunately wanting in the chain, a communication by a steam packet between Alexandria and Malta, that must be necessarily an uncertain event.

The difficulty of getting out of the Red Sea very often during, and always after, the month of December, for the three first months of the year is considerable, as strong south winds prevail constantly in the months of January, February and March. The worst month in the year for a voyage down the Red Sea is the month of January; afterwards there is generally, during the Spring, a calm of a short duration, at which time a powerful steam vessel, like the Hugh Lindsay, by watching her opportunity, may make a good passage. From Suez to Juddah the north-west wind generally at that season prevails, and the steamer experiences but little interruption. From Juddah the difficulties increase, but, as I well know, they are not insurmountable. From Juddah the reefs extend southward as far as Hodeida, and with the assistance of the chart made by Captain Elivon, and having a pilot on board, the steamer, in the event of a prevalence of strong southerly winds, might either go in smooth water within the reefs, anchoring every night, or if the wind, though adverse, was moderate, she might beat down the sea against it; and below Hodeida, about 12 miles south, there is as fine shelter as is to be found in any bay in the world, at Ras Mazammel Bay. From this bay to Mocha is not above 80 miles, where again is excellent shelter, and, as the Board knows, Mocha is within 40 miles of the Straits of Babelmandel, so that with the experience already gained, with smooth water within the reefs, and these harbours to run into, in case of bad weather without, I have no doubt of a steam vessel with the powers of the Hugh Lindsay, making her passage with safety and expedition, even at the most unfavourable

Appendix, No. 25.

(33.) Minute of the Governor of Bombay; 14 July 1831.

unfavourable season of the year for getting out of the Red Sea. I have dwelt upon this part of the subject at some length because I am aware that an unfavourable impression may be conveyed as to the possibility of a certain return from the Red Sea by any steamer during the Winter months, in consequence of the last unfortunate voyage to Bombay of the Hugh Lindsay, but I have already stated to the Board that the delay in my arrival at Bombay solely arose from a want of a proper supply of coals.

The Superintendent of the Indian navy should be desired to take measures to send a supply of coals to the Arabian coast and to the Red Sea for the next voyage of the Hugh Lindsay at the opening of the ensuing fair season, and as the Benares will at that time leave this Presidency on her return, probably the vessels containing the coal might be placed under the orders of Captain Elivon, and the Superintendent should ascertain whether any and what part of the coal was purchased from a private merchant at Mocha last winter for the use of Government, and he should report what quantity of coal is now at Maculla and Juddah (I believe 80 tons at the former and 30 at the latter port), and what quantity he proposes sending, and to what ports, for the next voyage of the Hugh Lindsay.

I am led to hope that having given due notice in this country of the intended voyage of the Hugh Lindsay, and of the period of her return, and having done my best to let the same be known in England, that great numbers of letters will be sent by her, which, with her passengers, will defray a considerable part of the expense of the voyage. The object however of a ready and quick communication with Europe is one of so great importance, particularly at the present time, I must consider the expense of the voyage a matter of minor consideration; I feel it however to be my duty to do every thing in my power to reduce it as much as possible. That expense, at least in the article of fuel, would be considerably lessened if the supply of coal required was sent direct from England to Maculla, from which port the quantity required might be sent without difficulty, and at little cost, in the bungalows of the country to the different ports in the Red Sea, and I certainly wish to call the attention of the Court of Directors to this subject in the event of their deciding to send out more steam vessels to this country. I should inform the Board that finding the acting agent of the Company at Juddah in every respect an improper person to be employed, I took upon myself to appoint an Armenian merchant, by name Allim Yusef, in his place, of which I hope my colleagues will approve, and I have every reason to believe he will be supported by the Governor and other Turkish authorities of the place. We have not I believe any agent either at Cosseir or Suez; at both places, particularly the latter place, an accredited agent is really necessary, and before the next voyage of the Hugh Lindsay I propose appointing one, but before I do so I wish the secretary to let me know what is the amount of pay of the agent at Mocha, the only paid agent I believe of the Company in the Red Sea. Perhaps until the communication becomes more frequent it may for the present be sufficient to pay the several agents for their trouble each time the steam vessel touches at the different ports, and this mode of remuneration will be I think more economical than a fixed salary; and, together with the consideration which being agent to the Company gives to the individual who holds the situation, it will probably be sufficient for all the duties imposed upon him, but I am clearly of opinion that we should have accredited agents at Suez, Cosseir, Juddah and Mocha, and if the Court decides to make Maculla a depôt for coals, an agent there will be also wanted.

Dapoorie, 14 July 1831. (signed) *Clare.*

(34.) Letter from Secret Committee of the Court of Directors to Bombay Government; 18 June 1831.

(34.)—LETTER from the Secret Committee of the Court of Directors to the Governor in Council at *Bombay*, dated the 18th June 1831.

WE transmit to you for your information and guidance, copy of a letter which, on the 14th March last, we addressed to the Governor-general in Council, on the communication with India by the route of the Persian Gulf and the Red Sea.

Our wish and direction is, that you should inquire into the subject, and submit a minute report of the result of those inquiries to the Governor-general in Council, with the least practicable delay, transmitting to us at the same time a copy of such report for our information.

As it may be desirable that you should enter into communication with Mr. Farren, His Majesty's Consul-general for Syria, we shall transmit to him a copy of this despatch, in order that he may supply you with any additional information which he may obtain on his arrival at Damascus.

(35.) Extract Letter from Secret Committee to Bengal Government; 14 March 1831.

(35.)—EXTRACT LETTER from the Secret Committee of the Court of Directors to the Governor-general in Council at *Bengal*, dated 14th March 1831.

WE transmit to you, for your information, copy of a letter which we have received from the Right honourable Charles Grant, President of the Board of Commissioners for the Affairs of India, dated the 1st February last, together with its several enclosures, from Captain Chesney of the Royal Artillery, and Mr. Farren the Consul-general for Syria.

Our object in transmitting these papers to you is to put you in possession of the opinion of these individuals, in regard to the communication with India by the route of the Red Sea and the Persian Gulf.

(36.)—EXTRACT LETTER from the Right hon. *Charles Grant* to the Secret Committee of the Court of Directors, dated the 1st February 1831.

I HAVE the pleasure to enclose, for your information, copies of papers relating to the communication with India by the route of the Red Sea and the Persian Gulf.

The first is by Captain Chesney of the Royal Artillery, and enters into an examination of the difficulties in the way of a communication with India by way of the Red Sea.

The other of these papers is by Mr. Farren, His Majesty's Consul-general for Syria, whom I have long known, and who is, I believe, perfectly competent, from his local knowledge to speak on the points to which he adverts, as it respects the advantage of communicating with India by the route of Damascus, Bussora, and the Persian Gulf.

(37.)—EXTRACT LETTER from Capt. *F. R. Chesney*, of the Royal Artillery, to the Right hon. Sir *Robert Gordon*, G. C. B., His Majesty's Ambassador to the *Ottoman Porte*, dated Jaffa, 2d September 1830.

(37.) Extract Letter from Capt. F. R. Chesney to the British Ambassador to the Ottoman Porte; 2 September 1830.

Sir,

I HAVE realised the intention communicated to your Excellency in my letter from Cairo, dated 7th June, of visiting Suez, Lake Menzaleh, &c. and also sailing down the Red Sea to Cosseir, from whence I crossed the Desert to the Nile; endeavouring to ascertain, during these journies, what impediments and facilities exist with regard to a steam communication with India by one of these routes.

It is with some degree of hesitation that I venture to touch upon a subject so foreign to my profession, and attended with some difficulties, but steam navigation is undoubtedly less complicated than that of sailing vessels; and its extension to more distant countries has long interested me; indeed so much as 10 years ago I made some calculations as to the feasibility of the communication with India through Egypt and the Mediterranean, leaving the mails at Gibraltar, Malta and perhaps Cape Matapan, (for Greece, &c.), and although I did not bring the subject forward, the consideration of the question naturally prepared my mind for the local examination just completed; the result of which I shall proceed to give, trusting that your Excellency will bear in mind that I am not a nautical man, and therefore have a claim to allowances for any errors which may arise from this cause, particularly as I hope they will not be so serious as to mislead any one in considering the grand question itself.

The Red Sea offers serious difficulties to the navigation of sailing vessels; its western side is shallow (owing to coral rocks) and when the wind is not so favourable as to permit their keeping the Arabian shore on board, they are naturally exposed to much danger on the Egyptian side. During five months, beginning from the middle of May, the wind blows steadily and moderately down the Red Sea; during all this period vessels must beat up the Red Sea as far as they have to go; and as the Arabian navigators neither know the use of the compass or the bearing of the stars, they invariably come-to every night, consequently the voyages towards Suez would be exceedingly long if they were undertaken at this season of the year, when all navigation may be said to cease: for, if there be not the supposed time for the vessel to reach her destination early in May, she waits until the Autumn, when southerly winds give a speedy passage, and, with a fair wind, a safe one, through the deep water on the Asiatic side, where there is a space sufficiently broad and free from all obstructions.

It is evident that the foregoing difficulties do not apply to steam vessels, which can make a straight course at all times, and which could ascend the Red Sea against the moderate winds prevailing there, at the rate of six or seven knots per hour, when she is not impeded, for I apprehend that a violent gale of wind is a rare occurrence in that sea, and that the sequel would prove that a steam vessel (of moderate power) can ascend with much rapidity even at the most unfavourable moments; so that there remains but one serious difficulty—the coals—which could be overcome by forming a depôt at Mocha, Aden, or some other place in the Straits of Babelmandel, to which they could be transported in many ways; for instance, by Lake Menzaleh, and across the Isthmus on camels to Suez; or, up the Nile to Kenné and across to Cosseir, on camels, at a contracted rate of about 8 or 10 piastres for 9 or 10 cwt., and still cheaper were an establishment of those animals to be kept for this purpose, as the Pacha does, allowing only four piastres for each journey to the Arabs who feed, keep, and conduct the animal. The transport up the Nile is known to be exceedingly moderate, so would the subsequent part be, from Cosseir to Mocha; and in this way the depôt could speedily be formed at a moderate expense, unless it should prove still less to send the coals thither altogether by sea.

The necessary fuel, whether coals, charcoal, oil or wood, being placed near the Straits of Babelmandel, the next question is, how high in the Red Sea it would be most advisable that the steamer should ascend? Cosseir offers one route; the port is an open one, but perfectly safe, with sufficient water within 300 yards of the shore, and even within 100 or less, in some places, and from this place a Tartar on a dromedary can reach Alexandria in the course of 10 days, going through the Desert in a diagonal line all the way to Cairo (leaving the Nile at some distance on his left), and thence direct to Alexandria. Admitting that this is not an extreme case rather than a practicable one, it is evident that it can only apply to despatches; and that the officer carrying them, and passengers, would either take much more time or choose the easier route of crossing to Kenné, and descending the Nile, which would

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(37.) Extract Letter from Capt. F. R. Chesney to the British Ambassador to the Ottoman Porte; 2 September 1830.

would either separate the passengers, parcels, &c. from the mail and despatches, or involve the delay of the latter at Alexandria until the former could arrive; for which reason if the port of Cosseir were to be ultimately decided upon, it would be decidedly advisable to make the communication by the Nile (as far at least as Cairo) and endeavour to give every facility as to time, which this route is capable of.

Four dollars and a half only were asked for 11 camels, with their attendants, to take me from Cosseir to Kenné; three days and four nights were employed in this journey, 50 hours of which were consumed in actual travelling; the camels being rather heavily laden made but about three miles and a half per hour, owing partly to the heat from 100° to 112°, the last three days of June.

But with one station, and a relay of camels, placed in a valley midway, occupied by the Ababdi Arabs preparing charcoal, and where there is water, the journey from Cosseir to the Nile (with animals moderately laden) need not exceed 32 or 36 hours, including a short rest at changing, and supposing a boat to be quite ready, either at Kenné or Coptos (which is rather nearer the Red Sea) and to go down the Nile day and night, as mine did, for the sake of a present (against a contrary wind all the time), she would, at the same rate, reach Cairo in four days, and less than four (a Tartar takes 36 hours) would carry the party to Alexandria, making in all nine days, or nine days and a half, from Cosseir, and 12 in cases of some unforeseen delay.

Even these periods might be materially shortened by the use of a river-going steamer, such as those on the Clyde, some of which draw but 18 inches water, and one a good deal deeper (two feet and a half or three feet) could ascend and descend the Nile at all times to Rosetta, which is only six hours by the Desert from Alexandria; from Kenné to Rosetta is about 380 miles, and a vessel, going eight knots, would accomplish this upwards against the stream of two knots and a half in 70 hours, and downwards with the current in 42, making 50, including eight to go from Rosetta to Alexandria; so that the whole journey from Cosseir would be performed in 86 or 90 hours; and that from Alexandria to Cosseir in 114 or 116, with very little fatigue and no real difficulty: and with contracts and the necessary arrangements about coals, &c. the expense of the whole would be sufficiently moderate.

The next route that presents itself is that by Suez, which port the steamer would reach in about 25 hours more than she requires to go to Cosseir; there is safe anchorage and shelter within five miles of the town, and she cannot go higher until the sand is removed which chokes the passage up to the town, where there is but a depth of seven or eight feet water only.

The subsequent difficulties in crossing the Isthmus and embarking are greater than those attending the port of Alexandria, but were they once overcome the route of Suez would be still quicker; before, however, I enter more into its details, it will be necessary to endeavour to describe the situation of Damietta and the adjacent coast, with the impediments in embarking, &c.

Damietta is on the right bank of the eastern branch of the Nile, and about eight miles from its mouth, where there is a bar of about 150 yards long, having rather less than four feet water when the stream is at the lowest, and seven feet and a half when at the highest, formed by the deposit of the river from time immemorial, without any efforts to remove this serious impediment, which obliges all vessels to take in, and discharge their cargoes outside of the river, where they anchor in moderately safe ground, the goods being transported in germs (a sort of lighter) which passes constantly to and from Damietta, the rest of the river, inside the bar, being sufficiently deep. In bad weather the vessels run from the river's mouth to a bay formed by a point of land north-east of the Nile, distant about four miles; this anchorage, called Tachtarass in Arabic, and Caubroo in Italian, gives sufficient water for large vessels between a mile and a half and three miles from the shore, where there is a considerable space, and smooth water for boats to communicate with the shore. It is exposed to the north-east, but vessels are considered safe at single anchor, and as no accidents are remembered, or at least spoken of, it may be concluded to be really secure; it is about eight miles from Damietta by land, chiefly along Lake Menzaleh, from which a part of this bay is separated by a narrow stripe of land, and through which there is an opening into the lake for boats, called Stano Souan, four or five feet deep.

Running about E. S. E. from Tachtarass, is the narrow sandy stripe of land separating Lake Menzaleh from the Sea, and through which are the passages Stano Souan (already mentioned) three miles from Tachtarass; that of Bohaz Dibeh, 10 or 12; the one of Stano Gemileh, about 15; and, finally, the ancient one of Tineh, 25 or 30 miles distant, now closed.

The lake begins about a mile and a half from Damietta; it is an irregular parallelogram, nearly 43 miles long (E. S. E. and W. N. W.) and varying from 17 to 20 broad N. E. by S. W. from the sea to the land side; the bottom is a mixture of mud and sand, generally covered with weeds, but quite level, the depth seldom varying more than six or eight inches, being rarely much under four feet, and seldom materially above it, except where the sea enters; there are a number of small grassy uninhabited islands in the lake through which the fishing boats pass with facility in all directions; they are very numerous, of a construction at once broad and sharp, so as to give speed with little draught of water, and yet carry a good deal, some more than 20 tons, the smaller 8 or 10. The fishermen live at the towns on the south-east border of the lake, viz. at Menzaleh, an hour from the lake, and on the canal from Mansoma; Matariah on the lake; Saan, two hours from the latter by a canal (joining them); and finally Tineh, a village constructed by the French (when they marched into Syria), it is a little eastward of the lake, within 200 yards of the sea, with anchorage in good weather, a couple of miles from the village; this is the nearest point to Suez, and would

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Steam Communication with India, and on the Rivers of India.

would be the most convenient if the French cut into the lake were to be re-opened, as it is but two days and a half, or 30 hours of pilgrim's travelling from that place.

The next shortest is that of Saan, now in use by the Mecca pilgrims: this village is two hours from the lake at Matariah, which it joins by a canal of three feet and a half or four feet water; down and up this the boats pass at all times to fish. A line drawn from Damietta to Suez would pass over about 35 miles of lake to Matariah, and thence through Saan (propelled by poles against the bottom when the wind fails) to the latter; and three days (36 hours travelling) thence to Suez; therefore, putting on one side the question of opening the bar at Damietta, there is the Bay of Tachtarass, where a steamer could await in safety, and supposing one station (giving one change of animals half way through the Desert), the journey from Suez to Saan would be accomplished in 24 or 28 hours at the most; and the subsequent part (by the lake) in a small steamer or fast-rowing boat, in 8 or 10 more, going not to Damietta but the western extremity of the lake, and at once to the vessel by the passage of Stano Souan, making about 56 or 62 hours from the latitude of Cosseir to the supposed place of embarkation in Tachtarass, whereas that by the Nile to Alexandria requires 86 or 96 hours.

Suez would also have an additional advantage in the facility of supplying the necessary fuel; the Arabs of the Isthmus, and those of Mount Sinai are easily dealt with, and would hail with joy anything like constant employment; a party of them who accompanied us to Suez afterwards followed empty to Mount Sinai, to obtain one day's employment at a very moderate rate; and judging by those expences, I have little doubt that coals could be transported across the Isthmus under 10 piastres for each camel carrying 8 or 10 cwt. (at the present exchange less than 2 *s.* 6 *d.*); so that unless some intrigues should be used at Alexandria, fuel could be transported across Lake Menzaleh, the Desert, and finally to Mocha at a very moderate rate, and that in sufficient quantity for the whole consumption; which will be much less than for the same distance of any other sea, simply because there is what may be called a trade-wind during a considerable portion of the year, down at one period, and up at the other, making it well worth while to unship the paddles to sail the whole length of the Red Sea, going at the rate of 8 or 10 knots without steam, in a nice breeze and smooth water, not offering any serious impediment or delay when contrary. The Arab junk hired to go to Cosseir made that voyage from Suez, 300 or 320 miles, in four short days, 37 hours in all, sailing.

In this view of the question there remains only one case where a difficulty might arise in the sequel, namely, if the roadstead of Tachtarass should prove less safe than I have ventured to state; but I believe it will be found sufficiently good to be adopted, unless that of Alexandria be ultimately preferred to it, and also the other sources near Damietta; one or both of which would in all human probability be available, and become still more advantageous.

The first is the removal of the obstruction at Damietta Bar by means of machinery; it is not considered a very difficult task, and the merchants would join in the undertaking.

The second is the improvement of the Bohaz, or Stano Gemileh, also opening that of Tineh, so as to communicate with Suez by the latter place, avoiding Damietta altogether; the passage of Gemileh is at times resorted to by small Syrian vessels for shelter in bad weather; it opens about N. N. E., is nearly half a mile long and 50 yards wide; the least depth I found exceeded 11 feet; but as I was beset by the Arabs, and met some annoyance, I cannot be quite positive that this is the lowest point in the inlet, though I believe it to be so, and that nearly at all times of the year; for, there is no fresh-water current to make a deposit, or the Bohaz must have been closed long ago. The land is low and sandy on each side of the entrance, and the surf moderate, owing to the opening lying towards the Syrian coast; once inside of the passage, the lake is met six feet deep, afterwards less.

I feel a very strong conviction (from the nature of the soil) this opening could be readily enlarged by the use of machinery, scraping the muddy bottom so as to admit a steamer, and that if once done it would long remain open; in addition to this operation, it is probable that it would be necessary to form a kind of small basin at the inside of the entrance, merely by driving a light range of piles, to keep out the deposits of the lake, and permit the vessel to remain afloat at all times: this place would then have two ways of communicating with Tineh, the one by sea, the other through the lake; and either would be accomplished with a fast boat in little more than three hours; so that from Suez to the steamer, or the reverse, would require but 27 hours, or 30 at the outside.

In the other opening to the westward, called Dibeh (with a castle erected by the French for its defence), I found but five or six feet water throughout nearly a mile in length and 100 yards in breadth; it seems to be capable of much improvement, but at a far greater expense than that of Gemileh, and when finished it would be more distant from Suez, &c.

If difficulties arise in the other quarter, there seems nothing more requisite to put the communication by Cosseir and the Nile into operation than the construction of a small river-going steamer, with five or six men, a good deal of spread on the water, and little depth; and to send the supply of fuel up the Nile in the common large boats, to be transported to Cosseir by the Arabs, from Kenné or Koptos; unless it should seem more advisable to purchase charcoal at Cosseir, whither it is brought some leagues by the Ababdi Arabs, and sold at the rate of eight or 12 piastres for a common sackful; so that whether coals be carried thither, or charcoal bought, the tribes in question would be equally interested in the continuance of this intercourse.

Any of these routes, however, which may be adopted, will probably only pave the way to the realization of the grand idea so long indulged in England, and other parts of Europe, of connecting the Mediterranean with the Red Sea; a little time will probably remove the ill-founded

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(37.) Extract Letter from Capt. F. R. Chesney to the British Ambassador to the Ottoman Porte; 2 September 1830.

founded apprehension of increasing the height of the former by the influx of the latter; for whatever natural cause can be supposed to exist likely to maintain the Red Sea at a higher level, can hardly fail to influence equally the Mediterranean, at the distance of little more than one degree: the land, it is true, shelves gradually from the Red Sea to the western shore of the Isthmus, at a mean difference of 18 feet, according to the French engineers, but it is very questionable that the sea itself is higher, communicating (as it does already) round Africa; but even if it could prove so, an additional inlet will no more increase the height of the Mediterranean than do the increasing and infinitely more voluminous ones from the Black Sea and Atlantic; the surplus is, and equally will be, disposed of by evaporation where seemingly greater, because the influx is literally regulated by the quantity exhaled, and, as I apprehend, can neither be more nor less, whether supplied though one or six inlets; on which principle the Mediterranean (when it shall communicate) would as readily give to the Red Sea as receive from it, were not the temperature of the latter, and the exhalation, lessened by the cool north winds during the heat of the year; therefore a moderate current may be expected to run from the Red Sea; but it is rather to be feared that this will not give a sufficient body of water to open a noble passage for ships of moderate burthen, than that any prejudicial increase should be the consequence to the shores of the Mediterranean.

As to the executive part there is but one opinion, viz. that there are no serious natural difficulties, not a mountain, scarcely what deserves to be called a hill; and in a country where labour can be had, without limit, and at a rate infinitely below that of any other part of the world, the expense would be a moderate one to a single nation, and scarcely worth dividing between the great family of Europe, who would all derive benefit from the measure; and were the Pacha heartily to consent, he could employ (as he did on the Mahomedan canal) 500,000 Arabs, feeding them out of his stores, and putting nearly all the contracted price into his coffers; he is fond of speculations, and this would be a grand one for the world at large, and a very productive one for his purse.

(38.) Letter from J. W. Farren, Esq. to Rt. hon. C. Grant; 26 January 1831.

(38.)—LETTER from *J. W. Farren*, Esq. His Majesty's Consul-general in *Syria*, to the Right honourable *Charles Grant*, President of the Board of Control, dated Holles-street, 26th January 1831.

My dear Sir,

Government having now directed its attention to Syria, and appointed me there with the commission and powers of British Consul-general, for the purpose of effecting that public measure of commercial interest which was first entertained and adopted, and under so many difficulties has been uniformly and zealously supported by you, I request your consideration to another subject it now opens, and which is of great importance to the East India Company, under a variety of circumstances, present and prospective—the shortest and most desirable channel of communication between this country and India.

It is unnecessary for me to make any lengthened remarks on the importance of this object; I will therefore only observe, that the present state and prospects of Europe, the affairs of India, and our interests in Persia and Central Asia, in relation to them, make it one of daily increasing solicitude.

Hitherto Syria has been without the pale of British regard and protection, and this object has therefore been sought through channels with which we were in political connexion: my appointment, however, over the whole of Syria (and, may I add, my local knowledge and acquaintance with the character, resources and customs of those countries) now present Syria to us under a new and practical point of view, as a medium of intercourse with India.

From Alexandria, in Egypt, despatches have to pass to Suez, where they are shipped, and the steam vessel proceeds down the Red Sea to India.

It is clear that the East India Company derive and cultivate no collateral interest whatever by this route. The passage of the Red Sea at seasons is dangerous; the countries which border it are uncivilized, unproductive and inhospitable, and in the whole passage to India not one object of political or commercial interest to the Company is combined with this course, and from all their affairs and correspondence in Persia and Central Asia, and their establishments at Bagdad, Bussora, and Bushire, they are as far removed as by the ordinary intercourse by sea. It is, in short, merely a medium for carrying despatches between India and England, sustained at an expense which is not at all lessened by any collateral advantage.

Now the despatches and letters, whether sent by the packet direct or from any Mediterranean port, would arrive equally as soon at Damascus as to Alexandria, and if by land, through Constantinople, would unquestionably arrive sooner by 12 days at least; as the country between Damascus and the desert that separates Egypt from Syria, is mountainous and broken. From Damascus to Bussora the Tartars go in 10, 12 and 14 days, and even less, and from Bussora to Bombay the sailing voyage is about a fortnight or 18 days.

The Tartars thus employed form a regular and a Government establishment, as the post of Turkey; they are provided with special firmans from Government; are invariably employed to carry the revenues of the pachalics to the Porte; are sent with large sums to the most distant parts by bankers, pachas and merchants, and carry all the despatches from the different Governments, and from the ambassadors and European authorities in the interior. The established European post from Smyrna to Constantinople, twice a month; and

and from Constantinople, under the Austrian embassy there through Vienna to Europe, is conducted by these Tartars without any idea of insecurity being entertained in respect to it by the merchants and residents in those parts. During the time I was in Turkey I never heard of any one of these Tartars being molested or impeded; and the necessary arrangements, understanding and security being made with the districts on the route from Damascus to Bussora, and a good personal feeling and proper influence and intercourse being sustained with them by myself, and in my official character, as well as the communication being recognized as belonging to and under the special protection of the British and East India Governments (as that at Constantinople is under the Austrian), I feel perfect confidence in the regularity and safety of their dispatch.

By this route, therefore, time would not only be gained, and the transmission of duplicates by land or sea combined in it with nearly equal advantage, but the East India Company would acquire a direction and control over the first and regular intercourse from Europe with Western Asia, and with the districts in its route, which is a point of some consideration; and what is also of infinite importance to the Company, and as such I strongly urge on your consideration, it takes up a line which draws in all our relations and interests in Persia, and embraces and facilitates the correspondence of our Indian Government, the Board of Control and the Directors, with each other, and with Tabreez, Teheran, Ispahan, Bagdad, Bussora and Bushire. It enables the Government here to acquire much earlier and more frequent information (and this is of vast consequenee) than by the other route, of all those political urgencies and occurrences which may call for immediate action, as well as of the proceedings of their agents in those parts. It opens new sources of general information respecting those countries, through the observation of travellers in the service of the Company, who would more commonly take that route. It is a course from which, when once familiarized to our ideas, lines of inquiry will strike off in various directions, through regions which invite our inquiry, and possess capabilities for repaying our commercial enterprise. Through those parts we shall be extending an acquaintance with the British name, the British character, and British influence, and in those parts it is our especial interest to do so. And in conclusion, it has an obvious tendency, which, if I do not now dwell on, I cannot too strongly express my sense of the importance of, in respect to the pecuniary interests and the political objects of the Company in Persia and Central Asia, it has an obvious tendency to attract commercial men, in this country and India, to the commercial capabilities in Persia, and offers an invitation and facility for their cultivation, by enabling them to form establishments and trials in so intermediate a situation between India and England, that with each their distance of intercourse could be little more than a month.

If you look at the length of the voyage from Suez, and its sterility of interest, political or commercial, and contrast it with the course through Syria and Bussora, taking up the whole line of our important political interests with Persia, and opening new commercial interests in the route, I believe that in respect to time, and other important objects, you will deem the latter preferable; and if so, will give it, I trust, your encouragement.

Believe me, &c.

(signed) *J. W. Farren.*

His Majesty's ship Alligator left Bombay on the 27th instant, and reached Muscat the 4th February, passed Cape Jask the 8th, having sailed from Muscat on the 7th, where they remained three days; off the Quoins the 9th, Cape Nabon the 10th, Cape Verdistan the 11th, and passing close to Bushire, reached Karrack on the 13th, making the passage, under some delays, in 15 days. After taking a pilot at Karrack they lost the wind, sprained a mast, and were considerably impeded by the current of the Euphrates, which made them five days from Karrack to Bussora, a distance not further than from Verdistan to Karrack, which was performed in two. The voyage altogether was 19 days, and might be done by a steamer in a fortnight; from Bussora to Damascus 12, making 26 days; from Damascus, by steam, to Leghorn, Trieste, Malta, or Marseilles, from 6 to 15 days, and to London in 7 or 14 days or a month, allowing ample time in two months. If from Damascus to Constantinople by land, 12 to 14 days, making 34; and from Constantinople the ordinary post is 28, though couriers arrive in 19, 21, and 23 days. If from Damascus to Malta, by steam, six days; and from Malta to England, by the regular Government steam packets, 23 days, making 29 days from England to Damascus.

(39.) Letter from Court of Directors to Bombay Government; 14 March 1832.

(39.)—LETTER from the Court of Directors to the Governor in Council at *Bombay*, (Public Department), dated 14th March 1832.

Para. 1. WE shall now reply to the letters noted below * which relate to the maintenance and employment of the steam vessels attached to your Presidency, and to the proposed increase of their number, for the purpose of more expeditious communications between India and Europe by means of the Red Sea.

ANSWER

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* Marine Letter, 18 April 1830. Ditto, 12 November, No. 15. Ditto, 25 July 1831, No. 10.

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(39.) Letter from Court of Directors to Bombay Government; 14 March 1832.

ANSWER to Letter dated 18 April 1830.

2. Your letter of the 18th April 1830, communicates some information respecting the probable expense of steam vessels for the Red Sea. You consider the expense over-estimated in the statement from the Marine Department, dated 17 April 1830. We, on the contrary, consider it under-estimated, because that statement omits many items which ought to be taken into account. The statement, corrected accordingly, would stand as follows:

	Rs.	£.
Teak-built Bombay vessel with engines and stores complete, 160-horse power: the hull and engines last 15 years; the boilers last four years, and after repairs three years longer	3,52,071	33,800
One additional boiler (in England) - - - - -	£. 1,200	
Repairs twice, at 300 *l.* - ditto - - - - - -	600	
		1,800
	£.	35,600

Annual Expense.

		£.
Capital sunk annually for 15 years in vessel *Rs.* 23,471 or - -	£. 2,249	
Ditto - - ditto - - in boilers - - - - -	120	
		2,369
Interest on capital at 6 per cent., *Rs.* 21,000 - - - - - - - -		2,012
Insurance at 7 *l.* 10 *s.* per cent. on the half of 35,600 *l.* or 17,800 *l.* - -		1,335
Establishment, *Rs.* 37,600 - - - - - - - - - - -		3,603
Stores and repairs, *Rs.* 8,000 - - - - - - - - - - -		766
Provisions, *Rs.* 7,500 - - - - - - - - - - - -		719
Coals, half a year's or 182 ½ days' consumption, at 24 hours to the day, supposing the vessel unemployed or under sail the other half year. One bushel per hour for every 10-horse power: 84 lbs. are equal to one bushel: number of tons 2,628. (This is the rate of consumption of the very best coals, that of inferior coals is greater.) 2,628 tons, or 1,941 chaldrons in London, at 30 *s.* - - - - - - - - - - - - - - -		2,911
Freight from London to Bombay, at 40 *s.* per ton - - - - - -		5,256
Insurance from London to Bombay, at 3 per cent. - - - - - -		245
About one quarter being put on board the steamers at Bombay, the remaining three quarters, or 1,971 tons, at Mocha, Cosseir, or Suez; freight to those stations, assumed on the average at 50 *s.* per ton, to Mocha being probably less, and to Cosseir and Suez more - - - - - - - - -		4,927
Insurance on ditto, from Bombay to Suez, assumed at 3 per cent. on 11,500 *l.*		345
Add expense of landing, warehousing, and re-shipping coals at Red-Sea stations, 1,927 dollars, (*see* Captain Pepper's letter, dated Aden, November 1829) for six times only, the smallest supposable number, would be dollars 11,562, at 4 *s.* - - - - - - - - - - - - - -		2,312
	£.	26,800

This computation gives 6 *l.* 1 *s.* 6 *d.* per ton in the whole quantity, or 7 *l.* 1 *s.* on the three-fourths for the Red-Sea stations.

Coals purchased at Alexandria and sent over the Isthmus of Suez would be 6 *l.* 10 *s.* per ton, (*see* Mr. Barker's letter, dated 23d January 1829,) and the expense of putting them on board the steamers would have to be added.

The annual expense of the Hugh Lindsay's coals is computed in the Bombay statement of 17th April 1830, at rupees 71,400; but the actual expense of coals appears by a subsequent statement to have been in 1830, 49,501 rupees for three months, and in 1831, rupees 33,361 for three months, with the following note: "The amount of coals is less this year on account of their being partly freighted in Government vessels; but as all the bills for the conveyance of coals to and from different places in the Red Sea have not come to hand, it is probable the amount will be fully equal to that of the former year." It must not however be supposed that employing Government vessels to carry coals costs the Government nothing, and for the most part the coals must be sent by private sailing vessels, which must go for that express purpose, and can bring nothing back. The statement besides includes no allowance for risk, and it does not appear what allowance is made for freight.

First outlay of steam vessels, at 35,600 *l.* per vessel - - - - - £.	142,400
Annual expense of four steam vessels, at 26,800 *l.* per vessel - - £.	107,200
Expense of one steam vessel for 15 years, including the original outlay £.	402,000
Expense of four steam vessels for 15 years, including the first outlay after this period, the original outlay of 142,400 *l.* would recur - - - £.	1,608,000

Steam Communication with India, and on the Rivers of India.

3. We give this statement as an approximation only. We desire that you will return us a statement on the same principle, taking care to bring into view any item here set down, and any others that we may have omitted.

4. The annual expense of two Red-Sea steam vessels would, according to this statement, be 53,600 *l.*, supposing that the vessels and engines turned out well. But there is little ground for this supposition.

5. We transmit a number in the packet, a letter to the Supreme Government, on the subject of the Telica steam vessel, in which we have shown how very far from encouraging are the experiments hitherto made in India in the building or purchasing of steam vessels.

6. The loss from defective vessels or engines is still as likely as ever to occur, and every loss of this description must be added to the annual charge. The expenses of the surveying vessels must also be brought into the calculation.

7. Steam vessels on the Mediterranean side of the Isthmus of Suez would cost less than on that of the Red Sea in fuel, and in some other particulars. Still, taking all circumstances into consideration, we are satisfied that one hundred thousand pounds (100,000 *l.*) would be a very low estimate of the annual charge of four steam vessels, two for each side of the Isthmus, even if all circumstances of the original outfit of the vessels should turn out much better in future than in the great majority of past instances; supposing all future experiments should turn out as ill as the past, it is impossible to compute the magnitude which the expense might attain.

8. We are not insensible to the advantages of a rapid communication with India, and of the importance of encouraging the application of steam to that purpose.

9. We are also disposed to believe that a steam communication by the Red Sea, and still more, if it should be found practicable, by the Persian Gulf and the River Euphrates, would open the way to other improvements, and would ultimately redound to the benefit of this country as well as of India; and if our finances were in a flourishing state we might possibly feel it a duty to incur even the enormous outlay which we have specified. But in the present condition of our resources we cannot think the probable difference of time in the mere transmission of letters a sufficient justification of such an expense. We cannot anticipate that the return in postage and passengers would pay more than a very small portion of the charge.

10. These considerations induce us to pause before we determine the great question of engaging in any project of this character at present; not seeing our way clear to such a result as would justify the expense, we shall not authorize any further steps in the matter.

11. At the same time we deem the subject too important to be lost sight of or hastily dismissed. We shall, therefore, not fail to carry on inquiries into the practicability of effecting the end in view at a reasonable expense. We desire that you also will prosecute similar inquiries, and communicate to us the result, but that you will not adopt any measure involving expense without our previous sanction.

ANSWER to Letters dated 12th November 1830 and 25th July 1831.

12. The preceding paragraphs were prepared some time since, but we have deferred their transmission in the expectation that more recent experiments might throw some additional light on the subject. But the only communication in the above letters which it seems necessary to advert to is the letter from the Superintendent of the Indian Navy, dated 23 August 1830, in which he states that to keep up the communication from Bombay to Suez by steam four steamers will be required, three of them only manned, as "one is supposed to be constantly under repair." Our calculations above were made for two steamers only on the Bombay side of the Isthmus. The Superintendent furnishes a statement, making the expense of one of these vessels rupees 23,125. 2. per quarter. This would make the expense of the three working steam vessels for that side of the Isthmus nearly three lacs of rupees per annum, leaving the charges for the fourth, or the one continually under repair, to be added, which it may be presumed would make the charges for the four, according to the Superintendent's view, about four lacs of rupees per annum. But this statement, like that of 17th April 1830, omits many essential particulars, and requires to be reconstructed on the principles of our preceding calculation, which a diligent and careful inquiry has satisfied us is rather below than above the probability of the natural charge: and indeed, without going again over our former ground, it will be sufficient to observe that the actual expense of the Hugh Lindsay's coals for three months was on both her late voyages more than double the amount allotted in the Superintendent's estimate for the entire cost of the voyage, including establishment and wear and tear of the vessel. With respect to the Superintendent's plan for supplying the Red-Sea stations with coal, as in the passage cited below*, the best insight we can obtain into the subject has given us every reason to think that it would be neither so easy of accomplishment nor so economical as the Superintendent believes.

13. You will receive this despatch as including in it the reasons of our having complied only in part with your indent for coals and tallow, dated 15 March 1830, and for our not complying with your more recent indent, dated 7 June 1831.

We are, &c.

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* 10. " I would also beg leave to suggest that the supply of coals should be the Llongennach coal, and that it should be annually deposited at Mocha or Perim, whichever may be the head station, direct from Europe. The vessels leaving Europe from February to May, would enable ships coming to this Presidency to take the coals at a very reasonable freight, as in being able to leave the Red Sea from June to September they would have a quick passage to this port, and the coals might be conveyed by country craft from either of these ports to Suez or Cosseir."

(40.) Extract Letter from Bombay Government; 18 May 1832.

(40.)—EXTRACT LETTER from the *Bombay* Government to the Court of Directors (Marine Department), dated May 18, 1832.

Para. 1. WITH reference to the letter from your Honourable Court's Secret Committee, dated the 18th of June 1831, we have the honour of transmitting to your Honourable Court the accompanying copy of a Minute by our Right honourable President, submitting the result of his inquiries on the subject of an overland communication between England and India, either by the Red Sea or through Turkish Arabia, together with copies of two papers received by his Lordship from Commander Wilson, of the Honourable Company's steamer, Hugh Lindsay.

2. We heartily concur in his Lordship's views as to the great public good that must result from the establishment of a regular and speedy communication with England *viâ* the Red Sea, which is attainable by steam navigation alone; and in the event of your Honourable Court's seconding our exertions, and causing steam vessels to be constructed for the navigation to the Red Sea, we conceive Commander Wilson's proceeding to England, to enable the engineers to profit by his personal knowledge and experience as to the descriptions of vessels best suited for the purpose, to be highly expedient.

3. We have consulted his Majesty's Consul-general in Egypt as to the facility of landing coal at Damietta, and of transporting it across Lake Menzaleh and the Desert to Suez, and the probable cost by the ton, specifying each and every head of expense, and we have also requested his opinion on the practicability of the plans suggested by Captain Chesney, for facilitating the undertaking, and on the effect which he thinks the proposal to adopt them would have on the Pacha of Egypt. We have also requested Mr. Barker to transmit to your Honourable Court, with as little delay as possible, a duplicate of the report which he may make to us, in answer to this reference.

(41.) Minute of Governor of Bombay; 4 May 1832.

(41.) —EXTRACT MINUTE of Earl *Clare*, Governor of *Bombay*, dated Parell, May 4, 1832.

I PROCEED to make some observations to the Board, on the only part of the subject treated of in these papers with which I can pretend to have any acquaintance, and that is the facility of communicating with Europe by the Red Sea, and I beg to say that my knowledge is very confined, being the result of what I learned in the course of my tedious journey overland last year.

The Court desire us to make minute inquiries on the subject of an overland communication, either by the Red Sea or through Turkish Arabia, and to transmit with the least practicable delay the result to the Court, and to the Governor-general.

I believe as much information as could be obtained on the subject of the passage by the Red Sea, in the absence of almost any practical experience, has been already sent home, and the great importance of establishing a quick and certain intercourse between England and India, by the means of steam vessels from Bombay to Suez, and *vice versâ*, has been over and over again urged on the immediate attention of the Court. I will not, therefore, take up any portion of the time of the Board by enlarging on these topics, but will content myself by stating that I presume the importance of this object is now admitted on all sides, both here and at home, and by expressing my hope that the Court will be induced shortly to direct the measures which should be taken to bring, I may almost say, Europe and India together.

I think the three voyages which the Hugh Lindsay has made to Suez and back (the two latter at the most unfavourable season of the year for a voyage down the Red Sea to Bombay), have proved to demonstration that the experiment has succeeded beyond the most sanguine expectations of those who were well aware of the difficulties attending its navigation, for it must always be remembered that though the Hugh Lindsay is an admirable steamer, perhaps the best I ever saw, she was not constructed for so long a voyage, and that when laden with coal for a voyage of eleven or twelve days, (as she was only constructed for a voyage of five or six days), she is so deep in the water, her course is very much impeded, and instead of going eight or nine knots an hour, (the natural speed of the vessel when at her proper height above the water), she does not go more than five or six knots in the hour, and notwithstanding this impediment to her steaming, I can safely say from my own experience that she made her way well and bravely against the most tremendous sea I ever encountered in a steam vessel, and I have been in the habit of making voyages in steam vessels between England and France, and still oftener between England and Ireland and back, ever since their establishment in our parts. If, therefore, the Hugh Lindsay, with this disadvantage, has done so well, what may we not expect from steam vessels built expressly for the voyage, with the knowledge we now have of the sort of steam vessel which we require?

The great mistake which all persons who write on the subject seem to me to make is, that they attempt to make out too good a case, and Captain Chesney stands in this predicament. I doubt exceedingly whether any, even a powerful steam vessel could ascend the Red Sea at the rate of six or seven knots an hour, during the prevalence of the strong northerly winds from May to October, and from what I have heard, I believe those winds are anything but moderate, and that though a violent gale of wind may be of rare occurrence, the swell is so great in that narrow sea, the course of a steamer is much more impeded than if she were beating againt a more violent wind in the open ocean; and it is quite idle to talk of "unshipping the paddles and sailing the whole length of the Red Sea during the prevalence of what Captain Chesney calls the trade winds up and down the sea,

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going at the rate of eight or ten knots an hour without steam, in a nice breeze and smooth water." The truth is, this easy navigation exists only in Captain Chesney's imagination, and I believe I am quite correct in saying that no vessel properly constructed as a steamer could be so constructed as also to sail well in the Red Sea.

In a former Minute I have stated fully the difficulties attending the navigation down the Red Sea in the winter months, from what I know, therefore, on this part of the subject, and from what I have heard from others, I incline to think that Captain Chesney makes it to be a much easier matter than it is in reality.

In calculating the time required for the transmission of letters to Alexandria, I think it better rather to talk of days than hours, for I consider it to be next to impossible to say in how many hours the despatches can be sent there, whether landed at Cosseir or at Suez. It does very well to calculate by hours in sending a letter from London to Edinburgh, but it is very different when the question of sending one from Bombay to Alexandria, upwards of 3,500 miles, is soberly and seriously under the consideration of Government.

I believe the route by Suez will prove the easiest, the quickest and the cheapest for sending despatches. Captain Chesney says 4½ dollars only were asked for 11 camels, to take him from Cosseir to Kenné, and it might therefore be supposed that the sum he gave is the average price paid for camels crossing the desert of the Thebaid. I am of opinion that Captain Chesney is mistaken, and that the price is much higher. I paid from Gheneh to Cosseir, 25 piastres; one dollar and three quarters for every camel I hired: possibly I paid too much, but from the great traffic across the Desert, and from the numbers of camels which I saw laden with grain from the banks of the Nile, and destined for Cosseir, whence it is shipped for Arabia, I do not think camels can be had generally at a less price; but as the camels on their return from Cosseir almost always come back without any load, (there being little foreign commerce to Cosseir, and the barren shores of the Red Sea not producing any thing), a person like Captain Chesney, who desires to cross the Desert to the Nile can, I dare say, generally get camels at the price he mentions, (I met hundreds returning to Gheneh without any load), but it is a mistake, I think, and calculated to mislead the authorities at home if it is taken as the price of hired camels in Egypt.

I doubt whether a river-going steamer could, as Captain Chesney says, ascend and descend the Nile at all times to Rosetta; in the early part of the month of November 1830, when the river is by no means as low as it is later in the year, the boats in which we sailed were frequently aground, and from the number of sand-banks in the river, which, particularly at night, it is very difficult to avoid, I hardly think, except during the time of the inundation, a steamer would be of any use. I should also say that the time allowed by Captain Chesney for descending the Nile from Gheneh to Cairo is too short, but I believe he is pretty correct in stating that a Tartar on a dromedary can reach Alexandria from Cosseir in ten days, going through the Desert, though it would not be safe to take so short a time as the average for sending despatches by that route.

For these reasons, therefore, I am of opinion that it will be better at all times for the steam vessel to go up the Red Sea to Suez, and there to land her despatches. She will reach Suez from Bombay with tolerable certainty in 26 days, (allowing ample time for taking in coal at Maculla and Juddah, in which work six days are now consumed at those two ports; but by sending proper boats and baskets I should say full one-third of the time might be saved;) and the despatches would be carried by an Arab messenger with the greatest ease in less than two days to Cairo, from which city there is a daily post to Alexandria; and if two days more are allowed, the packet would be received there in 30 days from Bombay.

Captain Chesney suggests that coals might be landed at Damietta, and transported thence as he describes to Suez, and he states the possibility of the undertaking by the means of sundry works which he enumerates, and which I have little doubt, if Egypt were a province dependent on Great Britain, might be accomplished, and he ends by the magnificent project of connecting the Mediterranean and the Red Sea.

In my opinion it will be prudent to confine ourselves to the real facilities which with little trouble or expense Egypt now offers under the enlightened rule of that wonderful man Mahomet Ali Pacha for an overland communication with Europe, by sending our despatches *viâ* Suez and Cairo. He governs the country with so firm a hand as to leave nothing to be desired by any stranger passing through it, with respect to the security of his person and property.

I believe the Pacha wishes to encourage the intercourse of Europeans with Egypt, and that he has no sort of objection to the influx of any number of travellers through it on their way to India. He has made the passage of the Desert, by the strong measures he has taken with the Arab tribes, perfectly secure, and he has done so because he receives a considerable revenue from the corn and merchandize which is transported across it, and he knows very well that unless the route is safe from plunder, he will suffer more than any one else.

When I saw last year that Mahomet Ali Pacha, enlightened and wise as he undoubtedly is beyond almost all other Eastern rulers, would not allow even a buoy to be fixed or a lighthouse erected to assist mariners in steering their vessels into the difficult and at present somewhat dangerous port of Alexandria, I cannot suppose the same person will ever consent to the removal of the obstruction at Damietta Bar by means of machinery, or the improvement of the passages from the lake Menzaleh to the sea, with the view of enabling us to send our coal through his country to Suez at a cheaper rate than we can now send it by the circuitous voyage round the Cape. As however the supply of fuel for the steam vessels is a most important consideration, a letter may be written to His Majesty's Consul-general at Alexandria, and he may be asked the question as to the facility of landing coal at Damietta and of transporting it across Lake Menzaleh and the Desert to Suez, and the probable cost by

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(41.) Minute of Governor of Bombay; 4 May 1832.

by the ton, specifying each and every head of expense; and he may be requested to send a duplicate of his report to the Court for their information. As Mr. Barker, the Consul-general in Egypt is intimately acquainted with the country, it will be well to send to him a copy of Captain Chesney's letter, and his opinion may be asked on the practicability of the plans suggested.

I have already stated that despatches may be received from Bombay in 30 days at Alexandria, and supposing a communication by steam established between that port and Malta, as the distance is full 800 miles, seven more days must be allowed; and if three weeks are taken as the average time for the passage from Malta to London, I have little doubt that in eight weeks, almost during the greater part of the year, our despatches may be conveyed, I may almost say with certainty as long as Mahomet Ali Pacha shall govern Egypt, from Bombay to London; but unless the Court shall, in conjunction with His Majesty's Ministers, establish a steam communication between Malta and Alexandria, great and unavoidable delays will be experienced in forwarding them. I should think that by extending the voyage of the Malta steamer, and adding to the number of steam vessels on that station, the object might be accomplished without much difficulty or any great additional expense; and considering the importance of a quick and certain communication with India, it is one which deserves the serious and immediate attention of the Court and Board.

During the south-west monsoon I do not think it possible, from all I have heard, for a steam vessel to navigate the Indian Ocean. The port of Maculla in Arabia, which must be the depot for coals, is then, I understand, inaccessible; but even if it could be approached, I believe the violence of the wind is too great to enable the steamer to cross the ocean to Bombay.

In order to reach Malta before the return of the steam packet to London the first week in every month, the Bombay steamer should start about the 20th of the month, and I should say that from the 20th of May to the 20th of September, at soonest, the communication from Bombay must be interrupted, and the steamer which leaves Bombay on the 20th of May must remain at Suez during the monsoon.

The Malta steam packet, which leaves Falmouth about the first Tuesday in every month, may be calculated to reach Malta in three weeks; and allowing two more weeks for the India despatches to reach Suez, I do not think the Bombay steamer could start from that port before the middle of the following month; but during the greater part of the year her passage back may, I think, generally be made in 24 days, except perhaps during the months of December and January, when a little longer time must be allowed; but it is not too much to say that in all human probability we may also receive despatches from England in eight weeks. The Bombay steamer should leave Suez at latest on the 10th of May, to insure her arrival before the commencement of the monsoon: during eight months, therefore, of the year there may be a regular and steady communication to and from England every month, and answers may be received to despatches in four months, being less than the ordinary duration of one voyage home round the Cape.

To ensure this most desirable object, we should, I think, have at least four steam vessels, constructed on the newest and most approved principle, each calculated to carry 14 days' consumption of fuel without being deep in the water when so laden and fitted-up for the accommodation of passengers, great numbers of whom would, I feel convinced, if the communication was regularly established, prefer this route to the long voyage round the Cape. I have stated in a former Minute that Maculla should be the depôt for coal, and a supply must be always laid in there before the monsoon; the quantity required may be calculated without difficulty, according to the probable consumption of the engines for 10 voyages to the Red Sea and back in each year. We shall require four steamers at least in the event of any accident occurring to the machinery of the vessels steaming, as it would not be safe to calculate on a steamer being able immediately to return after having made her passage, nor could the officers and men, particularly the engineers, stand the fatigue of being constantly afloat. The vessels may be sent out from England, or, which probably would be the preferable course, the engines should be sent to Bombay, and vessels there built to receive them.

With respect to the communication through Turkish Arabia, I believe little is practically known in Bombay; whatever our records furnish should be extracted from them and sent home, and to the Governor-general. By detaching two sailing vessels to the Gulf before and during the monsoon, despatches forwarded *viâ* Vienna, Constantinople and Bagdad, or by Petersburgh and Tabreez and Bushire, might be twice received at Bombay, I should think, in less than four months from England, at a time when the steam navigation by the Red Sea will be necessarily closed. With this view I have in a former Minute proposed to try the experiment by directing a Paris newspaper to be sent by the route of Turkish Arabia, for I feel sure, until the trial shall be made, all our inquiries will lead to no practical result. There is, I understand, a route along the coast from Mandavie in Cutch, and through the Scind territory, to a port nearly opposite Muscat, which is used by the Bombay merchants in sending their letters during the monsoon, and advantage may at any time be taken of it when it is required to forward an important despatch, and from Muscat to Bushire and Bussorah, the communication is at all times quick and easy. The Court I conceive, from what Mr. Farren says, whenever it is desirable to send a despatch with expedition to India, may safely send it by Paris, Vienna and Constantinople, either to him at Damascus, or to Major Taylor at Bagdad, and the perusal of these papers confirms me in the opinion I have already recorded, how desirable it is to remove the head quarters of our Resident permanently from Bussorah to Bagdad, where he will have certainly more opportunities of facilitating the intercourse with England by this route than he can have at Bussorah.

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Appendix, No. 25.

Steam Communication with India, and on the Rivers of India.

It would be difficult, in the absence of any certain knowledge on the subject, to give an opinion which is the preferable route for an overland communication, whether by Syria or Turkish Arabia, or by the Red Sea. We have some experience of the facilities afforded by the latter route, and we know that it may be considered at present safe; and until we know something more of the other route, I am inclined to prefer it. Undoubtedly, if letters were sent from Malta direct by a steamer and landed in Syria, and that they could be safely forwarded by Tartar messengers from Damascus to Bagdad and Bussorah, as stated by Mr. Farren, we should receive them sooner than by the Red Sea; and if hereafter this shall be determined on, the same steam vessels which may be sent out for the navigation of the Red Sea will be equally adapted for the navigation of the Persian Gulf.

I have delayed circulating these papers until my return to the Presidency, in order that I might put some questions to Captain Wilson, on whose practical knowledge of the subject of steam navigation between India and the Red Sea the greatest reliance may be placed. Captain Wilson's Answers to my Queries, extracted from Captain Chesney's Report, fully bear me out in the opinions I have in this Minute given of several of his statements, and I beg to call the particular attention of the Board to an able paper on the steam navigation in the Red Sea, drawn out by my desire by Captain Wilson. If the Court shall decide to build four steamers with engines on the newest and most approved principle, (I understand Braithwaite's steam engines are best adapted for the purpose), I would respectfully beg to suggest to the Court the expediency of sending Captain Wilson to London, in order that full advantage may be derived from his practical knowledge and experience. Much of the success which I anticipate will depend on the construction of the vessels and the machinery supplied for propelling them, and I feel quite convinced that Captain Wilson's presence in London, giving the sort of information required, which no other person can give, will hereafter save the Honourable Company lacs of rupees, in the event of their deciding on an establishment of steam vessels on an extended scale in this country.

I beg that copies of this Minute, and of a Minute which I recorded last July on the same subject, may be sent with as little delay as possible to the Honourable Court, and to the Governor-general.

(42.) Capt. Wilson's Answers to Earl Clare's Queries.

(42.)—Captain *Wilson*'s Answers to Earl *Clare*'s Queries.

Extract from Captain Chesney's Letters	QUERIES.	ANSWERS
During five months, beginning from the middle of May, the wind blows steadily and moderately down the Red Sea.	- - Does not the north wind blow strong down the Red Sea during those months?	- - From May till August frequent strong north-westers blow down the Red Sea; in the intervals between them a moderate northerly wind is generally experienced: from the end of August the winds are more variable.
It is evident that the foregoing difficulties do not apply to steamers, which can make a straight course at all times, and which could ascend the Red Sea against the moderate winds prevailing there at the rate of six or seven knots per hour.	- - Can a steam vessel go at this rate up the Red Sea against the north wind?	- - I have stated above that the most prevalent winds are by no means moderate, and northerly winds would frequently be experienced even in the months between October and May, in which a fast steamer would not make good more than 2 ½ knots; between May and September the northerly winds at times blow so hard that little better than 1 ½ knots would be made against them.
For I apprehend that a violent gale of wind is a rare occurrence in that sea.	Is this the case?	- - Although it is true that what seamen call a violent gale is not often experienced in the Red Sea unless in a squall, still a gale is by no means a rare occurrence.
And the sequel would prove that a steam vessel (of moderate power) can ascend with much rapidity even at the most unfavourable moments.	Can she? - -	*See answer above.*
Cosseir offers one route, its port is an open one, but perfectly safe.	- - Is the port safe at all times, and could a steamer remain at anchor in it if necessary during the prevalence of the south-west monsoon, when she could not return to Bombay?	- - The port of Cosseir cannot be considered a safe one; there is almost always a swell setting into it, from its being perfectly open to the sea, and during easterly, north-east or south-east winds there would be much danger in remaining there; the fact is, the whole of that part of the coast of Egypt possesses no tolerable harbour, at once sheltered and easy of access, or Cosseir would never have become a sea-port.

(*continued*)

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(42.) Captain Wilson's Answers to Earl Clare's Queries.

Extracts from Captain Chesney's Letter.	QUERIES	ANSWERS.
The next route that presents itself is that by Suez.	- - Which is the best anchorage, with reference to the foregoing question?	- - The port of Suez is unquestionably the best, as it is safe at all seasons of the year.
Simply because there is what may be called a trade wind during a considerable portion of the year, down at one period and up at another, making it well worth while to unship the paddles to sail the whole length of the Red Sea, going at the rate of eight or ten knots without steam.	- - Is a steamer with paddles unshipped capable of navigating the Red Sea with the south wind up and the north wind down the sea, and at what rate?	- - A steamer with her paddles unshipped might make seven or eight knots an hour if rigged with square sails while in the southerly wind; but the southerly wind alluded to, which prevails in the lower part of the Red Sea, (during the north-east monsoon in the Indian Sea) blows only about one-fourth of the way up, after which variable winds, or north-westers, would be experienced; of course the northerly winds would propel the vessel down the sea in the same way, but its extent of continuance is variable, nor does it ever blow like a trade wind, but in strong occasional bursts, with light or variable winds between.
Going at the rate of eight or ten knots without steam in a nice breeze and smooth water, not offering any serious impediment or delay when contrary.	- - Is there often smooth water in the Red Sea?	- - The swell rises and falls very quickly in the Red Sea, and smooth water is seldom experienced for many successive days, but I never saw a nice breeze in any sea sufficient to carry even a fast sailing ship 10 knots, which did not bring with it considerable swell, still less so in the Red Sea, where every increase of wind speedily raises a chopping sea, (often increased by varying currents) which very much impedes a steamer.
	What is your opinion on the possibility of constructing a steamer which shall be also adapted for a sailing vessel in the Red Sea?	- - From the distance a vessel has to go to reach the Red Sea, however the coal depôts may be arranged, all her stowage would be required for the coal and other things which are indispensable; and there would be no room to stow away all the masts, yards, sails, standing and running rigging which she must have to sail with any advantage, (not to mention the variety of spare stores thus rendered necessary) and which must all be down and stowed away when going against the wind; the lower masts, too, if sufficiently large to bear all the sail that would be requisite, would, by their weight and size, materially impede the vessel's progress in going against the heavy winds which would be so frequently encountered in the Red Sea; it frequently happens there that vessels are taken aback when running with a fair wind; a steamer so situated would be placed in rather an awkward predicament if near any of the numerous shoals where there is no anchorage with her paddles unshipped; some hours would elapse before they could be reshipped, and the vessel got under steam, as well as all the sails and masts and yards got down with which she was encumbered; and if she did not drift on the nearest shoal, she certainly would loose much that had been gained by sailing, besides the risk incurred. I am therefore of opinion that a vessel for the Red Sea should depend on steam, and be only furnished with sail sufficient to lay to in heavy weather in the event of accident to the machinery, or to act as an auxiliary to the engines in a fair wind.

(43.) Report by Captain Wilson: 4 May 1832.

(43.)—REPORT by Captain *Wilson*, dated 4 May 1832.

THE practicability of steam navigation by way of the Red Sea having been proved by the performance of the voyage thrice by the Hugh Lindsay, under peculiar disadvantages, the following opinions on the plan and class of vessels best calculated for the purpose are offered as the result of experience in the trips made by that vessel.

It has been found that the greatest impediment to the speedy performance of the voyage is the delay occasioned by taking in coal at the several depôts in the Red Sea; it follows therefore that the plan which can be carried into effect with the least delay of that description must be most eligible. If then the voyage from Bombay to Cosseir or Suez could be performed in two stages, our object would be obtained. The distance from Bombay to Mocha is 1,780 miles, which, during the north-east monsoon, might always be accomplished in in 11 days; the Hugh Lindsay made the passage from Bombay to Aden, 1,640 miles, in 10 days and 19 hours, without the assistance of the north-east monsoon, as she started on her first trip late in March, and the north-east winds failing sooner than usual, she had light westerly breezes against her the whole way, besides the disadvantage of starting with 11 days' coal on board, when built to carry 5 ½ only, which so affected her speed that at starting she went but 5 ½ knots, and for the first four days did not exceed 6 ½: if then she, under such circumstances, could perform a distance of 1,640 miles in 10 days and 19 hours, there can be little doubt that a vessel built to carry 14 days' coal would perform 1,780 miles (the distance from Bombay to Mocha) in 11 days, if she went at the rate of 6 knots the first three days, 6 ½ the next two, 7 the next two, 7 ½ the next two, and 8 the last two days, (in all 11), she would complete a distance of 1,824 miles, which exceeds that she would have to go; and this progressive increase of speed would, I doubt not, be experienced. Should objections be raised by engineers to a vessel steaming 11 successive days, I can only state the fact that the Hugh Lindsay, deeply laden as she was always when starting for the Red Sea, and when consequently her engines must have borne an unusual strain, did steam, 10 days and upwards, under full pressure, on her first trip, and on the two last nearly nine; and at the end of each the boilers were so clean and the flues in that state, if requisite, she could have steamed two or three days longer without the least detriment. I conclude then, that the passage from Bombay to Mocha might be made in one stage of 11 days; and if so, that from Mocha to Cosseir or Suez could be made in the same period at any time during the north-east monsoon, and frequently in less, as the distance from Mocha to Suez is only 1,200 miles: thus the voyage from Bombay to Suez might certainly be made in 25 days, including three days stay at Mocha to take in coal, slight repairs, &c., though less time would usually suffice.

The class of vessels I should consider fittest for the purpose would be those of about 260 or 270 tons, with engines that would not consume more than nine tons of coal in the 24 hours, their draught not to exceed 10 feet 6 inches when laden. They would require to be built fuller than such vessels usually are, to give them the necessary capacity; but that they would possess sufficient speed to perform the passage as above stated I have not a doubt; and four such vessels would be sufficient to keep up a monthly communication from Bombay to Suez during the north-east monsoon. I must here observe that too much is expected of steamers which are required to make long sea voyages: such vessels cannot be constructed on the fine models which coasting steamers have, whose longest trips are from three to four days, and consequently have less speed; but if vessels can be constructed as proposed, possessing the speed above stated, and by means of which a communication with Europe in eight weeks, kept up during nine months in the year, it is surely an object worth attaining. I have been led to fix on this class from the following considerations: the conveyance of despatches and letters must be the primary object; that of passengers a secondary one, because, to carry any number of passengers that would make a return worthy of consideration, the accommodation indispensable in a warm climate could only be afforded by vessels of a very large class; such, besides the great outlay in building and equipment, would consume an enormous quantity of coal, the furnishing which for use in the Red Sea will form one of the heaviest items of expense attending steam navigation in that part of the world, whichever way it may be done; again, the great expense and difficulty of maintaining the requisite establishment of engineers to keep vessels of a large class efficient, from the proneness of those people to inebriation, and the consequent loss of their services by frequent sickness or death; this has been felt with the Hugh Lindsay: lastly, large steamers could not go into the sheltered anchorage at Mocha.

The return passage from Suez to Bombay would require a different arrangement, as when the north-east monsoon blows strong, the distance from Mocha to Bombay would be too great to be accomplished by a vessel carrying even 14 days' coal; from Suez to Mocha would always be effected by a vessel of the proposed description, in all the varieties of weather she might encounter, allowing a variation of two to four days in the passage, when she might be obliged to take shelter from the southerly winds blowing unusually strong; but it would be necessary to break the distance between Bombay and Mocha, and I know no place better suited to the purpose than Maculla; as the north-east monsoon blows strong between Mocha and Maculla, the vessel might leave the former with five or six days' coal on board, in good steaming time; on arriving at Maculla she would take in her full quantity, and make the passage to Bombay with certainty.

I should think the most economical way of sending the necessary supply of coal to the Red Sea would be for Government to purchase it at the mines, and send it out direct to Mocha by private ships, so regulating their departure from Europe, that they should arrive at Mocha at the commencement of the south-west monsoon, when having discharged their cargo, they might in 12 or 14 days cross over to Bombay, where they would get a return freight to Europe, and thus not going home empty, would be enabled to bring the coal out at a moderate freight; there is now a respectable agent at Mocha, who would be perfectly competent to make any arrangements, and the proportion necessary to be sent to Cosseir or Suez he could transport to those places at the most favourable seasons of the year in Arab boats.

It may be thought that the constant strong winds which blow from the southward during the north-east monsoon, and which sometimes render communication difficult with vessels in the roads, would make it an unfit place for a coal depôt during that season; this would no doubt be the case with steamers whose draught obliged them to anchor in the outer anchorage where ships usually do, but a vessel drawing ten feet six inches may anchor within the line of the north and south forts perfectly sheltered and in smooth water, and not more than 400 yards from the shore, so that boats might be hauled off and on with the coal, and a large coal shed about 100 yards inshore of the south fort would be all that is required.

Appendix, No. 25.

(43.) Report by Captain Wilson, 4 May 1832.

Should however, (which I do not anticipate), unforeseen difficulties occur in carrying the above plan into execution, there would be no loss of outlay in the vessels, as they would still be the fittest for the purpose; were it determined to continue several depôts as at present, having shorter stages to run, the room no longer required for coal would admit of more passengers being accommodated. In the selection of ports for depôts, it is not merely requisite that they should have a safe anchorage, and by situation a nearly equal division of distance, but they should afford the means of speedily shipping the coal by men and boats, water and other supplies should be readily procurable, and they should be the places in which, having the most commercial intercourse with India, we are well known, and should consequently meet with neither molestation or hindrance of any kind; on all these considerations, the ports I would select for depôts (should it be found impracticable to carry on the communication in two stages) would be Maculla, Judda and Suez, or Cosseir.

In the foregoing I have merely sketched the general plan, the arrangement of details as to what establishment might be requisite at the several depots, and the quantity of coal at each, when the class of vessels were determined on, would be easily effected, and I would only observe that the best plan would perhaps be to have hulks at the several ports, by which the expense and loss of time in landing and re-shipping the coal would be avoided. Maculla is the only place where a hulk could not remain in the south-west monsoon, but there is near it, about 12 miles to the westward, under Cape Broom, a perfectly sheltered anchorage in all seasons, to which the vessel might be removed before the setting-in of the south-west monsoon.

(44.) Letter from G. G. de H. Larpent, Esq. to John Barrow, Esq.; 23 October 1832.

(44.)—LETTER from *G. G. de H. Larpent*, Esq., Chairman of the London East-India Trade Committee, to *John Barrow*, Esq., Secretary to the Admiralty; dated, London, October 23, 1832.

Sir,

AT the request of the merchants of London connected with the East-India trade, and by direction of the Committee of the same, I take the liberty of calling the attention of the Lords Commissioners of the Admiralty to the expediency of directing the Admiral on the Mediterranean station to place the communication between Malta and Alexandria on a permanent footing, by which means the mails from Bombay brought by the steamers from thence may be regularly forwarded to Malta with as little delay as possible.

I am also requested to state, that an official notice has been given by the Government of Bombay, that a steamer will be dispatched on the 1st January 1833, from that Presidency to Cosseir, which place it may be expected to reach early in February next. The merchants of London trust, that their Lordships will be pleased to give some directions for some conveyance to be dispatched from Malta to Alexandria to receive the mails and passengers, about the time they may arrive at the latter place after crossing the Isthmus of Suez, in anticipation of any permanent arrangement, should the details of such a measure, so important to the India trade, require further consideration.

In proof of the necessity of some arrangement of the nature proposed, it may be proper to acquaint their Lordships that the last mails by this route were detained 30 days at Alexandria before an opportunity offered to convey them to Malta.

I have, &c.

(signed) *G. G. de H. Larpent.*

II.
FINANCE (Trade).
Appendix, No. 26.
Exports from 1814.

Appendix, No. 26.

AN ACCOUNT of the Exports by the East India Company for each Year, from 1814; distinguishing Military Stores from Merchandize.

INVOICE AMOUNTS. From May to May.	MERCHANDIZE.		TOTAL Merchandize.	Civil and Marine Stores to India and St. Helena, Stores to the Cape of Good Hope, and Factory Stores to China.	Military Stores in each Year to India and St. Helena.	TOTAL EXPORTS.
	INDIA.	CHINA, exclusive of Factory Stores.				
YEARS.	Amount.	Amount.	Amount.	Amount.	Amount.	Amount.
	£.	£.	£.	£.	£.	£.
1814–15 -	710,721	857,257	1,567,978	142,455	364,390	2,074,823
1815–16 -	460,356	924,553	1,384,909	124,155	319,842	1,828,906
1816–17 -	482,114	839,241	1,321,355	163,462	424,376	1,909,193
1817–18 -	218,445	770,407	988,852	94,532	234,086	1,317,470
1818–19 -	241,729	656,404	898,133	223,371	259,420	1,380,924
1819–20 -	449,731	828,247	1,277,978	152,104	308,499	1,738,581
1820–21 -	575,790	892,289	1,468,079	124,661	289,176	1,881,916
1821–22 -	469,100	812,766	1,281,866	106,323	244,570	1,632,759
1822–23 -	354,754	688,010	1,042,764	139,614	282,659	1,465,037
1823–24 -	327,909	725,334	1,053,243	186,507	264,822	1,504,572
1824–25 -	71,870	683,739	755,609	169,453	308,712	1,233,774
1825–26 -	47,052	908,185	955,237	182,138	624,432	1,761,807
1826–27 -	2,557	758,215	760,772	229,391	944,132	1,934,295
1827–28 -	- - -	700,884	700,884	193,378	667,452	1,561,714
1828–29 -	- - -	599,017	599,017	162,054	344,864	1,105,935
1829–30 -	- - -	586,704	586,704	143,508	201,231	931,443
1830–31 -	- - -	589,300	589,300	82,234	92,032	763,566
£.	4,412,128	12,820,552	17,232,680	2,619,340	6,174,695	26,026,715

East India House,
8 May 1832.

(Errors excepted.)

Thos G. Lloyd,
Acct General.

II.
FINANCE (Trade).

Appendix, No. 27.

Chinese Produce imported; 1793–1831.

Appendix, No. 27.

AN ACCOUNT of the Quantity of each Article of Chinese Produce imported into the United Kingdom, in each Year from 1793 to 1831.

YEARS.	TEA.	SILK.	NANQUIN CLOTH	Miscellaneous Articles of Chinese Produce.
	lbs.	*lbs.*	*Pieces.*	*Value.* *£.*
1793 - -	16,067,331	171,998	77,898	26,692
1794 - -	23,710,774	99,671	374,398	19,809
1795 - -	27,208,003	158,225	146,365	19,186
1796 - -	6,184,628	12,968	48,642	23,062
1797 - -	16,235,125	78,520	77,338	23,252
1798 - -	44,873,112	136,196	257,473	25,054
1799 - -	15,090,080	63,604	184,490	17,131
1800 - -	15,165,368	92,385	170,917	25,960
1801 - -	29,804,739	131,335	366,851	29,293
1802 - -	27,356,502	75,588	274,921	19,054
1803 - -	30,843,134	74,538	232,894	23,134
1804 - -	26,680,784	90,362	264,407	26,184
1805 - -	28,538,825	76,359	252,207	15,198
1806 - -	22,155,557	18,607	376,234	10,504
1807 - -	12,599,236	55,277	72,135	11,474
1808 - -	35,747,224	117,855	484,647	17,617
1809 - -	21,717,310	90,603	287,720	14,268
1810 - -	19,791,356	54,376	305,009	14,896
1811 - -	21,231,849	81,397	316,616	9,630
1812 - -	28,318,153	86,197	503,276	12,929
1813 - -	The records of this year were destroyed by fire.			
1814 - -	26,110,550	150,629	783,253	29,054
1815 - -	25,602,214	216,129	896,797	19,474
1816 - -	36,234,380	88,987	396,453	29,050
1817 - -	31,467,073	103,367	564,226	35,703
1818 - -	20,065,728	146,878	409,349	19,510
1819 - -	23,750,413	141,325	523,852	55,595
1820 - -	30,147,994	271,115	969,746	70,827
1821 - -	30,731,105	275,110	569,062	39,654
1822 - -	27,362,766	222,673	287,431	23,419
1823 - -	29,046,885	392,717	412,076	73,935
1824 - -	31,681,977	293,014	1,010,494	69,618
1825 - -	29,345,699	142,676	392,998	75,963
1826 - -	29,840,401	405,185	431,520	124,569
1827 - -	39,746,147	208,287	99,698	97,752
1828 - -	32,678,546	288,916	529,602	95,412
1829 - -	30,544,382	606,444	919,255	103,077
1830 - -	31,897,546	456,991	593,339	94,131
1831 - -	31,648,922	476,692	857,171	89,796

Inspector General's Office,
Custom-house, London,
31 July 1832.

William Irving,
Inspector-Gen^l of Imports and Exports.

II.
FINANCE (Trade).
Appendix, No. 28.

Vessels and Tonnage Entered Inwards from Places East of the Cape of Good Hope; 1817—1831.

Appendix, No. 28.

A RETURN of the Number of Vessels and Amount of Tonnage annually Entered Inwards at Ports of the United Kingdom (specifying each Port), from places (whether British or Foreign) East of the *Cape of Good Hope*.

Years.	London.		Bristol.		Liverpool.		Hull.		Portsmouth.		Cowes.		Chichester.		Greenock.		Glasgow.		Leith.		Port Glasgow.		Belfast.		TOTAL.	
	Ships.	*Tons.*	*Ships.*	*Tons.*	*Ships.*	*Tons.*	*Ships*	*Tons.*	*Ships.*	*Tons.*	*Ships.*	*Tons.*	*Ships.*	*Tons.*	*Ships.*	*Tons.*	*Ships.*	*Tons.*	*Ships*	*Tons.*	*Ships.*	*Tons.*	*Ships.*	*Tons.*	*Ships.*	*Tons.*
1817	115	72,611	-	- -	17	7,300	-	- -	-	- -	-	- -	-	- -	2	775	-	- -	-	- -	-	- -	-	- -	134	80,686
1818	147	85,795	1	484	33	14,627	2	1,072	1	750	-	- -	-	- -	3	1,382	-	- -	-	- -	-	- -	-	- -	187	104,110
1819	136	84,640	-	- -	39	16,160	1	415	1	681	-	- -	-	- -	5	2,016	-	- -	-	- -	1	356	-	- -	183	104,268
1820	121	76,161	1	427	22	9,283	2	750	1	510	-	- -	-	- -	3	1,178	-	- -	-	- -	1	435	-	- -	151	88,744
1821	105	70,222	-	- -	10	4,630	1	352	1	1,200	-	- -	-	- -	1	582	-	- -	1	260	-	- -	-	- -	119	77,246
1822	90	60,752	-	- -	11	4,836	-	- -	1	2,200	-	- -	-	- -	1	381	-	- -	-	- -	-	- -	-	- -	103	68,169
1823	110	75,843	-	- -	12	5,631	-	- -	-	- -	-	- -	-	- -	1	381	-	- -	-	- -	-	- -	-	- -	123	81,855
1824	133	79,329	-	- -	14	6,111	-	- -	1	677	-	- -	-	- -	1	381	-	- -	1	260	-	- -	-	- -	150	86,758
1825	116	71,111	-	- -	15	6,139	-	- -	-	- -	1	61	-	- -	-	- -	-	- -	-	- -	-	- -	-	- -	132	77,311
1826	175	93,773	-	- -	17	6,692	-	-	-	- -	-	- -	-	- -	4	1,218	-	- -	-	- -	-	- -	-	- -	196	101,683
1827	180	98,982	-	- -	22	7,734	1	310	-	- -	1	366	1	234	3	930	-	- -	3	969	2	714	-	- -	213	110,239
1828	207	101,258	-	- -	28	9,764	-	- -	-	- -	-	- -	-	- -	5	1,644	2	293	1	142	4	1,419	-	- -	247	114,520
1829	211	106,130	3	1,053	41	14,036	1	400	-	- -	-	- -	-	- -	3	1,065	1	259	1	385	4	1,214	1	240	266	124,782
1830	217	108,219	3	1,110	35	11,875	1	147	-	- -	-	- -	-	- -	1	240	-	- -	2	446	4	1,348	-	- -	263	123,385
1831	218	103,566	4	1,427	47	16,524	-	- -	-	- -	-	- -	-	- -	9	2,316	-	- -	1	442	6	1,868	-	- -	285	126,143

Office of Reg^r Gen^l of Shipping,
Custom-house, London,
4 August 1832.

Jn^o Covey,
Reg^r Gen^l of Shipping

Appendix, No. 28.

Vessels and Tonnage entered Inwards from Places East of the Cape of Good Hope; 1817—1831.

VESSELS Entered Inwards from *New South Wales* and *Van Diemen's Land*, included in the foregoing Return.

YEARS.	SHIPS.	TONS.	YEARS.	SHIPS.	TONS.
1817 - -	–	–	1825 - -	12	3,971
1818 - -	2	559	1826 - -	21	7,582
1819 - -	1	443	1827 - -	19	5,439
1820 - -	3	1,291	1828 - -	20	6,707
1821 - -	4	1,349	1829 - -	30	8,970
1822 - -	5	1,706	1830 - -	26	8,668
1823 - -	11	3,883	1831 - -	35	11,875
1824 - -	12	3,968			

Appendix, No. 29.

Ships and Tonnage Entered Inwards from Ports in China; 1793-4—1831-2.

Appendix, No. 29.

NUMBER of Ships and Amount of Tonnage annually Entered Inwards in the United Kingdom from Ports in *China*, commencing with 1793-94, to the present time.

YEARS.	SHIPS.	TONS.	YEARS.	SHIPS.	TONS.
1793-4 - -	18	17,436	1813-14 -	19	24,466
1794-5 - -	21	20,234	1814-15 -	21	24,890
1795-6 - -	5	4,856	1815-16 -	26	33,075
1796-7 - -	17	14,354	1816-17 -	27	28,032
1797-8 - -	32	37,682	1817-18 -	15	20,000
1798-9 - -	13	12,731	1818-19 -	16	21,210
1799-1800 -	10	12,840	1819-20 -	24	28,451
1800-1 - -	22	27,407	1820-21 -	23	28,692
1801-2 - -	21	24,531	1821-22 -	19	24,975
1802-3 - -	24	25,994	1822-23 -	19	26,013
1803-4 - -	17	22,279	1823-24 -	21	28,237
1804-5 - -	18	24,191	1824-25 -	19	25,970
1805-6 - -	15	19,100	1825-26 -	23	27,894
1806-7 - -	9	11,083	1826-27 -	29	35,969
1807-8 - -	24	31,797	1827-28 -	25	29,833
1808-9 - -	15	19,290	1828-29 -	20	27,904
1809-10 -	13	17,272	1829-30 -	23	29,111
1810-11 -	15	18,984	1830-31 -	21	27,879
1811-12 -	19	25,324	1831-32 -	22	27,940
1812-13 -	21	27,227			

East India Wharf,
10 August 1832.

E. Leslie.

Appendix, No. 30.

Ships and Tonnage Entered Inwards and Cleared Outwards, from and to Countries beyond the Territories of the Three Presidencies; 1793-1831.

Appendix, No. 30.

A RETURN of the Number of SHIPS and the Amount of TONNAGE Entered Inwards and Cleared Outwards, from 1793 to 1831, from and to Countries beyond the Territories of the Three Presidencies; distinguishing the Number of Vessels and Amount of Tonnage at the Ports of each Presidency, the Countries from whence the Vessels came and for which they cleared; and stating the Flag under which they sailed, so far as the same can be complied with; as follows:

—(No. 1.)—

A RETURN of the Number of SHIPS and the Amount of TONNAGE which have Entered Inwards between the Years 1793 and 1831, at the Port of *Calcutta*, from Countries beyond the Territories of the Three Presidencies; distinguishing the Countries from whence the Vessels came, and stating the Flag under which they sailed.

—(No. 2.)—

A RETURN of the Number of SHIPS and the Amount of TONNAGE which have Cleared Outwards between the Years 1793 and 1831, from the Port of *Calcutta* to Countries beyond the Territories of the Three Presidencies; distinguishing the Countries for which the Vessels cleared out, and stating the Flag under which they sailed.

—(No. 3.)—

A RETURN of the Number of SHIPS and the Amount of TONNAGE which have Entered Inwards between the Years 1793 and 1831, at the Port of *Fort St. George* and the Ports subordinate thereto, from Countries beyond the Territories of the Three Presidencies; distinguishing the Countries from whence the Vessels came, and stating the Flag under which they sailed.

—(No. 4.)—

A RETURN of the Number of SHIPS and the Amount of TONNAGE which have Cleared Outwards between the Years 1793 and 1831, from the Port of *Fort St. George* and the Ports subordinate thereto, to Countries beyond the Territories of the Three Presidencies; distinguishing the Countries for which the Vessels cleared out, and stating the Flag under which they sailed.

—(No. 5.)—

A RETURN of the Number of SHIPS and the Amount of TONNAGE which have Entered Inwards between the Years 1793 and 1831, at the Ports of *Bombay* and *Surat*, from Countries beyond the Territories of the Three Presidencies; distinguishing the Countries from whence the Vessels came, and stating the Flag under which they sailed.

—(No. 6.)—

A RETURN of the Number of SHIPS and the Amount of TONNAGE which have Cleared Outwards between the Years 1793 and 1831, from the Ports of *Bombay* and *Surat*, to Countries beyond the Territories of the Three Presidencies; distinguishing the Countries for which the Vessels cleared out, and stating the Flag under which they sailed.

East India House,
15 August 1832.

J. Mill,
Examiner of India Correspondence.

Appendix, No. 30. - - - - - - - - -

(1.)—A RETURN of the Number of Ships and the Amount of Tonnage which have Entered Inwards
Three Presidencies; distinguishing the Countries from whence

	1.										2.					
FROM - -	UNITED KINGDOM.										FRANCE.					
FLAGS -	British.		American.		Danish.		Prussian.		TOTAL.		French.		British		TOTAL.	
YEARS.	Ships.	Tons.	Ships.	Tons	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.
1793-4 - 1794-5 -	-	- -	-	- -	-	- -	-	- -	-	There are not any Returns of the External						
1795-6 -	27	17,453	2	685	-	- -	-	- -	29	18,138	-	- -	-	- -	-	- -
1796-7 -	47	27,534	-	- -	-	- -	-	- -	47	27,534	-	- -	-	- -	-	- -
1797-8 -	38	21,526	-	- -	-	- -	-	- -	38	21,526	-	- -	-	- -	-	- -
1798-9 -	12	8,471	-	- -	1	450	-	- -	13	8,921	-	- -	-	- -	-	- -
1799-1800	21	10,139	7	2,177	-	- -	1	658	29	12,974	-	- -	-	- -	-	- -
1800-1 -	26	15,759	4	1,180	-	- -	-	- -	30	16,939	-	- -	-	- -	-	- -
1801-2 -	27	16,087	-	- -	-	- -	-	- -	27	16,087	-	- -	-	- -	-	- -
1802-3 -	26	18,179	2	717	-	- -	-	- -	28	18,896	-	- -	-	- -	-	- -
1803-4 -	14	8,891	-	- -	-	- -	-	- -	14	8,891	-	- -	-	- -	-	- -
1804-5 -	32	21,246	-	- -	-	- -	-	- -	32	21,246	-	- -	-	- -	-	- -
1805-6 -	24	17,587	-	- -	-	- -	-	- -	24	17,587	-	- -	-	- -	-	- -
1806-7 -	29	19,024	1	262	-	- -	-	- -	30	19,286	-	- -	-	- -	-	- -
1807-8 -	27	18,620	-	- -	-	- -	-	- -	27	18,620	-	- -	-	- -	-	- -
1808-9 -	25	17,598	-	- -	-	- -	-	- -	25	17,598	-	- -	-	- -	-	- -
1809-10 -	21	15,463	-	- -	-	- -	-	- -	21	15,463	-	- -	-	- -	-	- -
1810-11 -	26	16,292	-	- -	-	- -	-	- -	26	16,292	-	- -	-	- -	-	- -
1811-12 -	43	30,358	-	- -	-	- -	-	- -	43	30,358	-	- -	-	- -	-	- -
1812-13 -	35	24,494	-	- -	-	- -	-	- -	35	24,494	-	- -	-	- -	-	- -
1813-14 -	29	19,806	-	- -	-	- -	-	- -	29	19,806	-	- -	-	- -	-	- -
1814-15 (A)	30	22,662	-	- -	-	- -	-	- -	30	22,662	-	- -	-	- -	-	- -
1815-16 -	52	30,717	-	- -	-	- -	-	- -	52	30,717	-	- -	-	- -	-	- -
1816-17 (B)	91	48 986	-	- -	-	- -	-	- -	91	48,986	3	1,843	-	- -	3	1,843
1817-18 (C)	132	67,187	-	- -	-	- -	-	- -	132	67,187	10	5,007	-	- -	10	5,007
1818-19 (D)	114	59,435	-	- -	-	- -	-	- -	114	59,435	20	8,796	-	- -	20	8,796
1819-20 (E)	67	34,962	-	- -	-	- -	-	- -	67	34,962	12	4,347	-	- -	12	4,347
1820-21 -	68	38,530	-	- -	-	- -	-	- -	68	38,530	9	3,746	-	- -	9	3,746
1821-22 (F)	53	30,839	-	- -	-	- -	-	- -	53	30,839	12	4,826	-	- -	12	4,826
1822-23 -	59	38,494	-	- -	-	- -	-	- -	59	38,494	15	5,469	-	- -	15	5,469
1823-24 -	57	32,844	-	- -	-	- -	-	- -	57	32,844	5	1,371	-	- -	5	1,371
1824-25 (G)	64	40,874	-	- -	-	- -	-	- -	64	40,874	11	4,316	-	- -	11	4,316
1825-26 (H)	83	49,529	-	- -	-	- -	-	- -	83	49,529	12	3,824	-	- -	12	3,824
1826-27 (I)	84	47,465	-	- -	-	- -	-	- -	84	47,465	10	4,077	-	- -	10	4,077
1827-28 -	102	51,924	-	- -	-	- -	-	- -	102	51,924	18	5,535	1	273	19	5,808
1828-29 (K)	106	57,304	-	- -	-	- -	-	- -	106	57,304	29	8,807	1	374	30	9,181
1829-30 -	78	41,903	-	- -	-	- -	-	- -	78	41,903	20	7,078	-	- -	20	7,078
1830-31 -	-	- -	-	- -	-	- -	-	- -	The Returns of the External Commerce of Bengal							

Appendix, No. 30.

between the Years 1793 and 1831, at the Port of *Calcutta* from Countries beyond the Territories of the the Vessels came, and stating the Flag under which they sailed.

3. AMERICA.								4. HAMBURGH.										5. HOLLAND.	
American.		British.		Portuguese.		TOTAL.		Hamburgh.		British.		American.		Genoese.		TOTAL.		Dutch.	
Ships	Tons.	Ships.	Tons.	Ships.	Tons.	Ships	Tons.	Ships	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships	Tons.
Commerce of Bengal for these Years.							-	-	-	-	-	-	-	-	-	-	-	-	-
18	4,541	-	-	-	-	18	4,541	-	-	-	-	8	3.456	1	350	9	3,806	-	-
24	6,536	-	-	-	-	24	6,536	-	-	-	-	1	295	-	-	1	295	-	-
18	4,564	-	-	-	-	18	4,564	3	1,328	-	-	1	300	-	-	4	1,628	-	-
14	4,164	-	-	-	-	14	4,164	4	1,419	-	-	-	-	-	-	4	1,419	-	-
10	2,596	-	-	-	-	10	2,596	2	600	-	-	1	250	-	-	3	850	-	-
17	5,491	-	-	-	-	17	5,491	-	-	-	-	2	373	-	-	2	373	-	-
17	4,486	-	-	-	-	17	4,486	-	-	-	-	-	-	-	-	-	-	-	-
19	5,046	-	-	-	-	19	5,046	-	-	-	-	-	-	-	-	-	-	-	-
14	4,302	-	-	-	-	14	4,302	-	-	-	-	-	-	-	-	-	-	-	-
3	707	-	-	-	-	3	707	-	-	-	-	-	-	-	-	-	-	-	-
10	2,764	-	-	-	-	10	2,764	-	-	-	-	-	-	-	-	-	-	-	-
35	10,280	-	-	-	-	35	10,280	-	-	-	-	-	-	-	-	-	-	-	-
19	6,462	-	-	-	-	19	6,462	-	-	-	-	-	-	-	-	-	-	-	-
1	355	-	-	-	-	1	355	-	-	-	-	-	-	-	-	-	-	-	-
17	4,676	-	-	-	-	17	4,676	-	-	-	-	-	-	-	-	-	-	-	-
16	4,928	-	-	1	139	17	5,067	-	-	-	-	-	-	-	-	-	-	-	-
3	839	-	-	-	-	3	839	-	-	-	-	-	-	-	-	-	-	-	-
2	668	-	-	-	-	2	668	-	-	-	-	-	-	-	-	-	-	-	-
1	75	-	-	-	-	1	75	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	7,225	-	-	-	-	22	7,225	-	-	-	-	-	-	-	-	-	-	-	-
41	14,759	-	-	-	-	41	14,759	-	-	-	-	-	-	-	-	-	-	2	860
40	14,233	-	-	-	-	40	14,233	-	-	-	-	-	-	-	-	-	-	-	-
54	16,498	-	-	-	-	54	16,498	-	-	-	-	-	-	-	-	-	-	4	1,107
24	6,977	-	-	-	-	24	6,977	-	-	-	-	-	-	-	-	-	-	2	406
13	4,320	-	-	-	-	13	4,320	-	-	-	-	-	-	-	-	-	-	-	-
19	5,568	-	-	-	-	19	5,568	-	-	-	-	-	-	-	-	-	-	-	-
15	4,605	-	-	-	-	15	4,605	-	-	-	-	-	-	-	-	-	-	-	-
7	2,117	-	-	-	-	7	2,117	-	-	-	-	-	-	-	-	-	-	-	-
7	2,029	-	-	-	-	7	2,029	-	-	-	-	-	-	-	-	-	-	-	-
17	5,134	2	627	-	-	19	5,761	-	-	-	-	-	-	-	-	-	-	-	-
7	1,983	-	-	-	-	7	1,983	-	-	1	216	-	-	-	-	1	216	-	-
10	2,788	-	-	-	-	10	2,788	-	-	1	254	-	-	-	-	1	254	-	-
11	3,526	1	328	-	-	12	3,854	-	-	4	881	-	-	-	-	4	881	-	-
13	3,868	-	-	-	-	13	3,868	-	-	1	262	-	-	-	-	1	262	-	-
for 1830–31 have not yet been received.							-	-	-	-	-	-	-	-	-	-	-	-	-

* continued on p. 774.

(1.)—Number of Ships and Amount of Tonnage Entered Inwards

* *continued from p. 773.*	6.								7.		8.		9.					
FROM - -	COPENHAGEN,								SWEDEN		CADIZ.		GIBRALTAR AND MALTA.					
FLAGS - -	Danish.		American.		Indian.		TOTAL.		Swedish.		Spanish.		British.		French.		TOTAL.	
YEARS.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.
1793-4 - 1794-5 -	-	-	-	-	-	-	-	-	-	-	-	There are not any Returns of the External						
1795-6 -	8	4,090	-	-	-	-	8	4,090	-	-	-	-	-	-	-	-	-	-
1796-7 -	6	3,120	-	-	-	-	6	3,120	-	-	-	-	-	-	-	-	-	-
1797-8 -	3	1,600	-	-	-	-	3	1,600	-	-	-	-	-	-	-	-	-	-
1798-9 -	4	2,120	-	-	-	-	4	2,120	-	-	-	-	-	-	-	-	-	-
1799-1800	8	4,425	-	-	-	-	8	4,425	-	-	-	-	-	-	-	-	-	-
1800-1 -	1	600	1	80	-	-	2	680	-	-	-	-	-	-	-	-	-	-
1801-2 -	1	450	-	-	-	-	1	450	-	-	-	-	-	-	-	-	-	-
1802-3 -	3	2,050	1	315	-	-	4	2,365	-	-	1	750	-	-	-	-	-	-
1803-4 -	3	1,630	-	-	-	-	3	1,630	-	-	-	-	-	-	-	-	-	-
1804-5 -	1	460	-	-	-	-	1	460	-	-	1	716	-	-	-	-	-	-
1805-6 -	2	575	-	-	-	-	2	575	-	-	-	-	-	-	-	-	-	-
1806-7 -	3	1,341	1	240	-	-	4	1,581	-	-	-	-	-	-	-	-	-	-
1807-8 -	2	580	1	150	-	-	3	730	-	-	-	-	-	-	-	-	-	-
1808-9 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1809-10 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1810-11 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1811-12 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1812-13 -	-	-	-	-	-	-	-	-	-	-	1	450	-	-	-	-	-	-
1813-14 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1814-15(A)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1815-16 -	1	300	-	-	-	-	1	300	-	-	1	604	-	-	-	-	-	-
1816-17(B)	1	300	-	-	-	-	1	300	-	-	-	-	-	-	-	-	-	-
1817-18(C)	3	1,240	-	-	-	-	3	1,240	-	-	-	-	3	705	-	-	3	705
1818-19(D)	6	2,946	-	-	-	-	6	2,946	-	-	1	1,053	5	1,758	-	-	5	1,758
1819-20(E)	2	836	-	-	-	-	2	836	-	-	-	-	5	2,727	-	-	5	2,727
1820-21 -	1	320	-	-	-	-	1	320	-	-	-	-	2	1,328	-	-	2	1,328
1821-22 (F)	1	353	-	-	-	-	1	353	-	-	-	-	-	-	-	-	-	-
1822-23 -	1	468	-	-	-	-	1	468	-	-	-	-	-	-	-	-	-	-
1823-24 -	1	150	-	-	-	-	1	150	-	-	-	-	1	390	-	-	1	390
1824-25(G)	1	468	-	-	-	-	1	468	1	360	-	-	-	-	-	-	-	-
1825-26(H)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1826-27 (I)	-	-	-	-	-	-	-	-	1	300	-	-	1	155	-	-	1	155
1827-28 -	-	-	-	-	-	-	-	-	3	595	-	-	-	-	-	-	-	-
1828-29(K)	-	-	-	-	-	-	-	-	1	468	-	-	-	-	-	-	-	-
1829-30 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1830-31 -	-	-	-	-	-	-	-	-	-	The Returns of the External Commerce of Bengal								

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* In the registers from which this Account has been compiled, the

at the Port of *Calcutta*, between 1793 and 1831—*continued*.

10. PORTUGAL.								11. BRAZILS.									
Portuguese.		British.		American.		TOTAL.		Portuguese.		British.		American.		Spanish.		TOTAL.	
Ships	Tons.	Ships.	Tons.	Ships	Tons.	Ships	Tons.	Ships.	Tons.	Ships	Tons.	Ships.	Tons.	Ships.	Tons.	Ships	Tons.
Commerce of Bengal for these Years.							-	-	-	-	-	-	-	-	-	-	-
1	500	-	-	1	500	2	1,000	-	-	-	-	-	-	-	-	-	-
2	950	-	-	-	-	2	950	-	-	-	-	-	-	-	-	-	-
2	900	-	-	1	500	3	1,400	-	-	-	-	-	-	-	-	-	-
1	200	-	-	-	-	1	200	-	-	-	-	-	-	-	-	-	-
6	3,550	-	-	1	163	7	3,713	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	1,050	-	-	-	-	2	1,050	-	-	-	-	-	-	-	-	-	-
4	2,000	-	-	1	397	5	2,397	-	-	-	-	-	-	-	-	-	-
3	1,700	-	-	1	298	4	1,998	-	-	-	-	-	-	-	-	-	-
2	900	-	-	1	234	3	1,134	-	-	-	-	-	-	-	-	-	-
4	1,370	-	-	2	362	6	1,732	-	-	-	-	-	-	-	-	-	-
5	2,030	-	-	1	187	6	2,217	-	-	-	-	-	-	-	-	-	-
2	1,400	-	-	1	310	3	1,710	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	1,250	-	-	-	-	3	1,250	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	4	1,350	-	-	-	-	-	-	4	1,350
-	-	-	-	-	-	-	-	5	2,205	-	-	1	380	-	-	6	2,585
12*	5,380	-	-	-	-	12	5,380	-	-	-	-	-	-	-	-	-	-
2	1,087	-	-	-	-	2	1,087	2	625	-	-	-	-	-	-	2	625
8	3,850	-	-	-	-	8	3,850	5	1,750	1	340	-	-	1	196	7	2,286
7	3,780	-	-	-	-	7	3,780	4	1,095	-	-	-	-	-	-	4	1,095
9	4,450	-	-	-	-	9	4,450	6	1,280	-	-	-	-	1	298	7	1,578
5	2,240	-	-	-	-	5	2,240	5	1,360	-	-	-	-	-	-	5	1,360
5	2,888	-	-	-	-	5	2,888	6	2,340	1	376	-	-	-	-	7	2,716
5	2,480	-	-	-	-	5	2,480	3	1,730	-	-	-	-	-	-	3	1,730
6	3,902	-	-	-	-	6	3,902	3	2,145	-	-	-	-	-	-	3	2,145
2	1,250	-	-	-	-	2	1,250	2	463	-	-	-	-	-	-	2	463
5	2,260	-	-	-	-	5	2,260	2	780	-	-	-	-	-	-	2	780
-	-	-	-	-	-	-	-	3	1,210	-	-	-	-	-	-	3	1,210
2	660	-	-	-	-	2	660	3	942	-	-	-	-	-	-	3	942
2	675	-	-	-	-	2	675	1	400	-	-	-	-	-	-	1	400
2	715	-	-	-	-	2	715	2	750	-	-	-	-	-	-	2	750
1	360	-	-	-	-	1	360	2	800	-	-	-	-	-	-	2	800
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1	116	-	-	-	-	1	116	-	-	-	-	-	-	-	-	-	-
for 1830–31 have not yet been received.							-	-	-	-	-	-	-	-	-	-	-

* continued on p. 776.

Lisbon and Brazilian Tonnage for this year are combined.

(1.)—Number of Ships and Amount of Tonnage Entered Inwards

* continued from p. 775.

12.

FROM - -	SOUTH AMERICA.											
FLAGS -	British.		French.		American.		Spanish.		Chile.		TOTAL.	
YEARS.'	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.
1793-4 - 1794-5 -	-	-	-	-	-	-	-	There are not any Returns of the External				
1795-6 -	-	-	-	-	-	-	-	-	-	-	-	-
1796-7 -	-	-	-	-	-	-	-	-	-	-	-	-
1797-8 -	-	-	-	-	-	-	-	-	-	-	-	-
1798-9 -	-	-	-	-	-	-	-	-	-	-	-	-
1799-1800	-	-	-	-	-	-	-	-	-	-	-	-
1800-1 -	-	-	-	-	-	-	-	-	-	-	-	-
1801-2 -	-	-	-	-	-	-	-	-	-	-	-	-
1802-3 -	-	-	-	-	-	-	-	-	-	-	-	-
1803-4 -	-	-	-	-	-	-	-	-	-	-	-	-
1804-5 -	-	-	-	-	-	-	-	-	-	-	-	-
1805-6 -	-	-	-	-	-	-	-	-	-	-	-	-
1806-7 -	-	-	-	-	-	-	-	-	-	-	-	-
1807-8 -	-	-	-	-	-	-	-	-	-	-	-	-
1808-9 -	-	-	-	-	-	-	-	-	-	-	-	-
1809-10 -	-	-	-	-	-	-	-	-	-	-	-	-
1810-11 -	-	-	-	-	-	-	-	-	-	-	-	-
1811-12 -	-	-	-	-	-	-	-	-	-	-	-	-
1812-13 -	-	-	-	-	-	-	-	-	-	-	-	-
1813-14 -	-	-	-	-	-	-	-	-	-	-	-	-
1814-15 (A)	-	-	-	-	-	-	-	-	-	-	-	-
1815-16 -	-	-	-	-	-	-	-	-	-	-	-	-
1816-17 (B)	-	-	-	-	-	-	-	-	-	-	-	-
1817-18 (C)	1	450	-	-	-	-	-	-	-	-	1	450
1818-19 (D)	-	-	-	-	-	-	2	1,150	-	-	2	1,150
1819-20 (E)	4	1,699	-	-	-	-	1	396	-	-	5	2,095
1820-21 -	4	1,601	-	-	-	-	-	-	-	-	4	1,601
1821-22 (F)	5	1,723	-	-	-	-	-	-	-	-	5	1,723
1822-23 -	6	2,168	-	-	-	-	-	-	-	-	6	2,168
1823-24 -	11	4,173	-	-	-	-	-	-	-	-	11	4,173
1824-25 (G)	12	3,766	-	-	-	-	-	-	-	-	12	3,766
1825-26 (H)	3	703	-	-	1	407	-	-	-	-	4	1,110
1826-27 (I)	3	950	-	-	-	-	-	-	1	408	4	1,358
1827-28 -	1	282	-	-	-	-	-	-	-	-	1	282
1828-29 (K)	2	500	2	469	-	-	-	-	-	-	4	969
1829-30 -	2	535	1	293	-	-	-	-	-	-	3	828
1830-31 -	-	-	-	-	-	-	The Returns of the External Commerce of Bengal					

at the Port of *Calcutta*, between 1793 and 1831—*continued.*

13.														14.	
CHINA.														ST. HELENA.	
British.		French.		American.		Danish.		Portuguese.		Indian.		TOTAL.		British.	
Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships	Tons.	Ships	Tons.	Ships.	Tons.
Commerce of Bengal for these Years.						-	-	-	-	-	-	-	-	-	-
5	2,773	-	-	-	-	-	-	2	500	-	-	7	3,273	-	-
4	2,200	-	-	-	-	-	-	1	350	-	-	5	2,550	-	-
5	2,900	-	-	-	-	1	150	4	820	-	-	10	3,870	-	-
7	4,546	-	-	-	-	-	-	3	1,000	-	-	10	5,546	-	-
2	550	-	-	-	-	-	-	3	950	-	-	5	1,500	-	-
2	1,200	-	-	-	-	-	-	3	450	-	-	7	1,650	-	-
-	-	-	-	-	-	-	-	4	900	-	-	4	900	-	-
12	6,055	-	-	-	-	-	-	7	2,250	-	-	19	8,305	1	325
11	6,293	-	-	-	-	-	-	2	450	-	-	13	6,743	1	500
5	3,380	-	-	-	-	-	-	4	1,250	-	-	9	4,630	-	-
12	7,181	-	-	-	-	-	-	6	2,150	-	-	18	9,331	3	2,490
31	15,339	-	-	-	-	-	-	5	1,900	-	-	36	17,239	-	-
17	9,908	-	-	-	-	-	-	3	1,150	-	-	20	11,058	-	-
11	7,022	-	-	2	478	-	-	6	2,025	-	-	19	9,525	-	-
9	6,048	-	-	-	-	-	-	3	1,225	-	-	12	7,273	-	-
9	5,323	-	-	-	-	-	-	3	1,105	-	-	12	6,428	-	-
9	4,337	-	-	1	180	-	-	3	1,175	2	1,600	15	7,292	-	-
7	5,749	-	-	-	-	-	-	4	1,495	1	450	12	7,694	-	-
8	4,917	-	-	-	-	-	-	4	900	-	-	12	5,817	-	-
8	4,608	-	-	-	-	-	-	3	870	-	-	11	5,478	-	-
6	2,602	-	-	-	-	-	-	9	2,746	-	-	15	5,348	-	-
20	11,387	-	-	-	-	-	-	8	2,504	-	-	28	13,891	-	-
23	13,617	-	-	-	-	-	-	6	2,084	-	-	29	15,701	-	-
17	9,068	-	-	-	-	-	-	5	1,500	-	-	22	10,568	-	-
6	3,173	-	-	-	-	-	-	4	1,690	-	-	10	4,863	-	-
12	5,439	-	-	-	-	1	242	3	1,010	-	-	16	6,691	-	-
5	2,953	-	-	-	-	-	-	8	3,070	-	-	13	6,023	-	-
7	3,724	-	-	-	-	-	-	8	2,900	-	-	15	6,624	-	-
9	4,740	-	-	-	-	-	-	2	770	-	-	11	5,510	-	-
8	3,734	-	-	-	-	-	-	3	1,120	-	-	11	4,854	-	-
15	6,042	-	-	-	-	-	-	2	780	-	-	17	6,822	-	-
13	5,299	-	-	-	-	-	-	1	300	-	-	14	5,599	-	-
17	5,819	-	-	-	-	-	-	1	340	-	-	18	6,159	-	-
13	5,211	1	717	-	-	-	-	-	-	-	-	14	5,928	-	-
15	4,654	-	-	-	-	1	201	-	-	-	-	16	4,855	-	-
for 1830–31 have not yet been received.						-	-	-	-	-	-	-	-	-	-

* *continued on p.* 778.

(1.)—Number of Ships and Amount of Tonnage Entered Inwards

* *continued from p. 777.*

FROM - -	15. MAURITIUS.														16. MADEIRA		17. MANILLA. - - -					
FLAGS -	British.		French.		American.		Danish.		Portuguese.		Indian.		TOTAL.		American.		Spanish.		British.		American.	
YEARS.	Ships.	Tons.	Ships	Tons.	Ships.	Tons.	Ships.	Tons	Ships	Tons	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.
1793-4 - 1794-5 -	-	-	-	-	-	-	-	-	-	-	-	-	-	There are not any Returns of the External								
1795-6 -	1	250	-	-	1	100	-	-	-	-	-	-	2	350	-	-	-	-	-	-	-	-
1796-7 -	-	-	-	-	1	900	-	-	-	-	-	-	1	900	-	-	-	-	-	-	1	310
1797-8 -	-	-	-	-	2	368	-	-	-	-	-	-	2	368	-	-	-	-	-	-	-	-
1798-9 -	-	-	-	-	-	-	2	250	-	-	-	-	2	250	-	-	-	-	-	-	-	-
1799-1800	-	-	-	-	-	-	1	110	-	-	-	-	1	110	-	-	-	-	-	-	-	-
1800-1 -	-	-	2	280	-	-	-	-	-	-	-	-	2	280	-	-	-	-	-	-	-	-
1801-2 -	-	-	-	-	1	425	1	120	-	-	-	-	2	545	-	-	-	-	-	-	-	-
1802-3 -	1	112	4	713	2	570	-	-	-	-	-	-	7	1,395	-	-	-	-	-	-	-	-
1803-4 -	2	380	1	240	3	670	-	-	-	-	-	-	6	1,290	-	-	-	-	-	-	-	-
1804-5 -	-	-	-	-	2	486	4	1,160	-	-	-	-	6	1,646	-	-	-	-	-	-	1	216
1805-6 -	2	1,010	-	-	3	688	4	1,260	-	-	-	-	9	2,958	-	-	-	-	-	-	-	-
1806-7 -	-	-	-	-	1	180	1	160	-	-	-	-	2	340	1	267	-	-	-	-	-	-
1807-8 -	1	818	1	400	-	-	4	2,060	-	-	-	-	6	3,278	1	355	-	-	-	-	-	-
1808-9 -	-	-	-	-	-	-	-	-	-	-	1	70	1	70	-	-	1	150	-	-	-	-
1809-10 -	-	-	1	200	-	-	-	-	-	-	-	-	1	200	2	677	1	450	5	1,305	-	-
1810-11 -	15	7,603	3	570	-	-	-	-	-	-	1	450	19	8,623	1	247	3	820	1	450	-	-
1811-12 -	20	5,794	-	-	2	599	-	-	-	-	-	-	22	6,393	-	-	-	-	-	-	-	-
1812-13 -	25	6,842	-	-	2	647	-	-	-	-	-	-	27	7,489	1	284	1	60	1	380	-	-
1813-14 -	16	5,008	-	-	-	-	-	-	-	-	-	-	16	5,008	-	-	2	724	1	80	-	-
1814-15(A)	10	2,752	-	-	-	-	-	-	-	-	-	-	10	2,752	-	-	-	-	1	250	-	-
1815-16 -	23	5,296	-	-	-	-	-	-	-	-	1	450	24	5,746	1	306	-	-	3	424	-	-
1816-17 (B)	30	7,711	-	-	-	-	-	-	-	-	-	-	30	7,711	-	-	-	-	2	479	-	-
1817-18 (C)	34	9,358	5	1,445	-	-	-	-	-	-	-	-	39	10,803	-	-	2	530	5	1,419	-	-
1818-19(D)	15	4,790	4	1,350	-	-	-	-	-	-	-	-	19	6,140	-	-	-	-	1	450	-	-
1819-20 (E)	12	2,879	1	407	-	-	-	-	-	-	-	-	13	3,286	-	-	-	-	1	267	-	-
1820-21 -	13	3,476	4	1,606	-	-	-	-	-	-	-	-	17	5,082	-	-	1	610	1	300	-	-
1821-22 (F)	14	5,268	5	1,440	-	-	-	-		-	-	-	19	6,708	-	-	-	-	1	173	-	-
1822-23 -	15	6,718	9	2,824	-	-	-	-	-	-	-	-	24	9,542	-	-	1	270	1	250	-	-
1823-24 -	6	2,141	5	1,413	-	-	-	-	-	-	-	-	11	3,554	-	-	1	184	-	-	-	-
1824-25(G)	6	2,266	4	948	-	-	-	-	-	-	-	-	10	3,214	-	-	2	680	2	562	-	-
1825-26(H)	3	1,170	6	1,550	-	-	1	500	-	-	-	-	10	3,220	-	-	1	180	-	-	-	-
1826-27 (I)	4	1,946	9	2,441	-	-	-	-	-	-	-	-	13	4,387	-	-	-	-	1	383	-	-
1827-28 -	17	5,700	7	2,612	-	-	-	-	-	-	-	-	24	8,312	-	-	1	320	-	-	-	-
1828-29(K)	19	7,837	2	571	-	-	-	-	-	-	-	-	21	8,408	-	-	-	-	1	303	-	-
1829-30 -	17	5,281	3	887	-	-	-	-	-	-	-	-	20	6,168	-	-	-	-	-	-	-	-
1830-31 -	-	-	-	-	-	-	-	-	-	-	-	-	The Returns of the External Commerce of Bengal									

at the Port of *Calcutta*, between 1793 and 1831—*continued.*

- - - 17.								18.						19.									
- - - MANILLA.								NEW SOUTH WALES.						CAPE OF GOOD HOPE.									
Danish.		Hamburgh.		Portuguese.		TOTAL.		British,		Danish.		TOTAL.		British.		American.		Danish.		Hamburgh.		TOTAL.	
Ships.	Tons.	Ships	Tons.	Ships.	Tons.	Ships	Tons.	Ships.	Tons.	Ships.	Tons.	Ships	Tons.	Ships.	Tons.	Ships	Tons.	Ships	Tons.	Ships	Tons.	Ships	Tons.
Commerce of Bengal for these Years.									-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1	200	-	-	-	-	1	200	3	850	-	-	3	850	-	-	-	-	-	-	-	-	-	-
1	150	-	-	-	-	2	460	1	654	-	-	1	654	-	-	-	-	-	-	-	-	-	-
1	250	-	-	-	-	1	250	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	850	-	-	-	-	3	850	1	350	-	-	1	350	2	600	-	-	-	-	-	-	2	600
-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	232	-	-	-	-	-	-	1	232
1	200	-	-	-	-	1	200	4	1,812	1	150	5	1,962	2	819	1	195	2	1,350	-	-	5	2,364
-	-	-	-	1	250	1	250	2	600	-	-	2	600	4	1,670	2	511	-	-	-	-	6	2,181
2	585	-	-	-	-	2	585	-	-	-	-	-	-	5	2,717	4	1,608	1	500	-	-	10	4,825
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	495	1	330	-	-	2	825
-	-	-	-	1	400	2	616	-	-	-	-	-	-	-	-	-	-	-	-	1	400	1	400
1	750	-	-	1	450	2	1,200	-	-	-	-	-	-	-	-	3	674	-	-	-	-	3	674
-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	1,137	-	-	-	-	-	-	3	1,137
-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	230	-	-	-	-	-	-	1	230
-	-	-	-	-	-	1	150	1	130	-	-	1	130	1	230	-	-	-	-	-	-	1	230
-	-	-	-	-	-	6	1,755	1	146	-	-	1	146	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	4	1,270	6	2,097	-	-	6	2,097	1	430	-	-	-	-	-	-	1	430
-	-	-	-	-	-	-	-	5	1,238	-	-	5	1,238	1	380	-	-	-	-	-	-	1	380
-	-	-	-	-	-	2	440	8	2,011	-	-	8	2,011	2	610	1	220	-	-	-	-	3	830
-	-	-	-	2	620	5	1,424	3	566	-	-	3	566	2	643	-	-	-	-	-	-	2	643
-	-	-	-	-	-	1	250	4	777	-	-	4	777	5	1,832	-	-	-	-	-	-	5	1,832
-	-	-	-	-	-	3	424	4	645	-	-	4	645	4	1,335	-	-	-	-	-	-	4	1,335
-	-	-	-	-	-	2	479	7	1,760	-	-	7	1,760	5	1,903	-	-	-	-	-	-	5	1,903
-	-	-	-	-	-	7	1,949	3	987	-	-	3	987	10	2,553	-	-	-	-	-	-	10	2,553
-	-	-	-	-	-	1	450	7	2,106	-	-	7	2,106	2	525	-	-	-	-	-	-	2	525
-	-	-	-	-	-	1	267	9	3,150	-	-	9	3,150	5	2,183	-	-	-	-	-	-	5	2,183
-	-	-	-	-	-	2	910	10	2,759	-	-	10	2,759	3	576	-	-	-	-	-	-	3	576
-	-	-	-	-	-	1	173	4	1,537	-	-	4	1,537	2	561	-	-	-	-	-	-	2	561
-	-	-	-	-	-	2	520	7	2,605	-	-	7	2,605	6	2,045	-	-	-	-	-	-	6	2,045
-	-	-	-	-	-	1	184	4	1,242	-	-	4	1,242	5	1,469	-	-	-	-	-	-	5	1,469
-	-	-	-	-	-	4	1,242	4	1,764	-	-	4	1,764	4	872	-	-	-	-	-	-	4	872
1	113	-	-	-	-	2	293	6	1,535	-	-	6	1,535	1	225	-	-	-	-	-	-	1	225
-	-	-	-	-	-	1	383	3	1,243	-	-	3	1,243	4	1,212	-	-	-	-	-	-	4	1,212
-	-	-	-	-	-	1	320	4	1,160	-	-	4	1,160	2	277	-	-	-	-	-	-	2	277
-	-	-	-	-	-	1	303	4	1,419	-	-	4	1,419	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	7	2,543	-	-	7	2,453	-	-	-	-	-	-	-	-	-	-
for 1830–31 have not yet been received.										-	-	-	-	-	-	-	-	-	-	-	-	-	-

* *continued on p.* 780.

(1.)—Number of Ships and Amonnt of Tonnage Entered Inwards

* *contd.*	20.		21.						22.												23.	
FROM - -	NEW GUINEA.		MOSAMBIQUE.						JAVA.												AM-BOYNA.	
FLAGS -	British.		Portuguese.		British.		TOTAL.		Dutch.		British.		French.		American.		Danish.		TOTAL.		British.	
YEARS.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.
1793-4 - 1794-5 -	-	-	-	-	-	-	-	-	-	-	-	-	-	There are not any Returns of the External								
1795-6 -	-	-	1	300	-	-	1	300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1796-7 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1797-8 -	2	400	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1798-9 -	2	400	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1799-1800	1	200	1	115	-	-	1	115	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1800-1 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1801-2 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1802-3 -	-	-	-	-	-	-	-	-	-	-	1	225	-	-	-	-	-	-	1	225	-	-
1803-4 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	450	-	-	1	450	-	-
1804-5 -	-	-	-	-	-	-	-	-	-	-	1	192	-	-	7	2,165	-	-	8	2,357	-	-
1805-6 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6	1,459	-	-	6	1,459	-	-
1806-7 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	275	1	300	2	575	-	-
1807-8 -	-	-	-	-	-	-	-	-	-	-	2	640	-	-	-	-	-	-	2	640	-	-
1808-9 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1809-10 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1810-11 -	-	-	-	-	-	-	-	-	-	-	1	350	-	-	-	-	-	-	1	350	2	750
1811-12 -	-	-	-	-	-	-	-	-	-	-	19	8,078	-	-	-	-	-	-	19	8,078	1	600
1812-13 -	-	-	-	-	-	-	-	-	-	-	10	2,782	-	-	-	-	-	-	10	2,782	-	-
1813-14 -	-	-	1	220	-	-	1	220	-	-	19	5,760	-	-	-	-	-	-	19	5,760	1	277
1814-15(A)	-	-	1	220	-	-	1	220	-	-	10	2,489	-	-	-	-	-	-	10	2,489	1	197
1815-16 -	-	-	-	-	-	-	-	-	-	-	17	5,999	-	-	1	380	-	-	18	6,379	1	203
1816-17(B)	-	-	-	-	-	-	-	-	-	-	31	12,516	-	-	-	-	-	-	31	12,516	3	705
1817-18(C)	-	-	1	220	-	-	1	220	1	85	11	2,623	-	-	-	-	-	-	12	2,708	5	1,388
1818-19(D)	-	-	-	-	1	523	1	523	-	-	10	3,023	-	-	-	-	-	-	10	3,023	-	-
1819-20(E)	-	-	-	-	-	-	-	-	1	200	9	2,123	-	-	-	-	-	-	10	2,323	-	-
1820-21 -	-	-	-	-	-	-	-	-	-	-	7	1,741	-	-	-	-	-	-	7	1,741	-	-
1821-22 (F)	-	-	-	-	1	490	1	490	1	300	18	5,351	-	-	-	-	-	-	19	5,651	-	-
1822-23 -	-	-	-	-	1	250	1	250	3	1,140	14	6,701	1	300	-	-	-	-	18	8,141	-	-
1823-24 -	-	-	-	-	-	-	-	-	1	320	10	3,738	-	-	-	-	-	-	11	4,058	-	-
1824-25(G)	-	-	-	-	-	-	-	-	-	-	4	1,537	-	-	-	-	-	-	4	1,537	-	-
1825-26(H)	-	-	-	-	-	-	-	-	3	878	7	2,371	-	-	-	-	-	-	10	3,149	-	-
1826-27 (I)	-	-	-	-	-	-	-	-	7	2,056	5	1,049	-	-	-	-	-	-	12	3,105	-	-
1827-28 -	-	-	-	-	-	-	-	-	2	460	4	935	-	-	-	-	-	-	6	1,395	-	-
1828-29 -	-	-	-	-	-	-	-	-	2	460	1	255	-	-	-	-	-	-	3	715	-	-
1829-30 -	-	-	-	-	-	-	-	-	2	444	1	174	-	-	-	-	-	-	3	618	-	-
1830-31 -	-	-	-	-	-	-	-	-	-	-	-	-	The Returns of the External Commerce of Bengal									

at the Port of *Calcutta*, between 1793 and 1831—*continued*.

24.

SUMATRA.

British.		French.		American.		Danish.		Dutch.		Portuguese.		Indian.		TOTAL.	
Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.
Commerce of Bengal for these Years.						-	-	-	-	-	-	-	-	-	-
3	857	-	-	1	136	-	-	-	-	-	-	-	-	4	993
1	100	-	-	-	-	1	250	-	-	-	-	-	-	2	350
5	2,130	-	-	1	200	1	250	-	-	-	-	-	-	7	2,580
5	1,513	-	-	-	-	1	310	-	-	-	-	-	-	6	1,823
5	1,270	-	-	-	-	-	-	-	-	-	-	-	-	5	1,270
5	1,760	-	-	1	226	-	-	-	-	-	-	-	-	6	1,986
4	850	-	-	-	-	-	-	-	-	-	-	-	-	4	850
9	2,940	-	-	1	105	-	-	-	-	-	-	-	-	10	3,045
10	3,326	-	-	1	350	-	-	-	-	-	-	-	-	11	3,676
7	2,140	-	-	4	927	1	200	-	-	-	-	-	-	12	3,267
8	2,635	-	-	-	-	-	-	-	-	-	-	1	250	9	2,885
6	2,159	-	-	-	-	-	-	-	-	-	-	-	-	6	2,159
4	1,465	-	-	-	-	-	-	-	-	-	-	-	-	4	1,465
8	2,082	-	-	-	-	-	-	-	-	-	-	-	-	8	2,082
1	500	-	-	-	-	-	-	-	-	-	-	-	-	1	500
9	2,330	-	-	-	-	-	-	-	-	-	-	1	60	10	2,390
8	1,760	-	-	-	-	-	-	-	-	-	-	-	-	8	1,760
9	2,525	-	-	-	-	-	-	-	-	-	-	-	-	9	2,525
17	4,211	-	-	-	-	-	-	-	-	-	-	-	-	17	4,211
15	3,776	-	-	-	-	-	-	-	-	-	-	-	-	15	3,776
10	2,588	-	-	1	317	-	-	-	-	-	-	-	-	11	2,905
8	2,421	-	-	-	-	-	-	-	-	-	-	-	-	8	2,421
9	1,871	-	-	-	-	-	-	-	-	-	-	-	-	9	1,871
11	2,852	-	-	-	-	-	-	-	-	-	-	-	-	11	2,852
11	2,082	-	-	-	-	-	-	1	45	-	-	-	-	12	2,127
7	1,680	-	-	-	-	-	-	1	205	-	-	-	-	8	1,885
5	1,731	-	-	-	-	-	-	-	-	-	-	-	-	5	1,731
5	1,607	-	-	-	-	-	-	2	299	-	-	-	-	7	1,906
12	3,074	-	-	-	-	-	-	1	149	-	-	-	-	13	3,223
7	1,708	-	-	-	-	-	-	-	-	-	-	-	-	7	1,708
8	3,512	-	-	-	-	-	-	1	149	-	-	-	-	9	3,661
4	662	-	-	-	-	-	-	1	40	-	-	-	-	5	702
7	1,467	-	-	-	-	-	-	-	-	-	-	-	-	7	1,467
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	690	-	-	-	-	-	-	1	119	1	295	-	-	4	1,104
for 1830-31 have not yet been received.						-	-	-	-	-	-	-	-	-	-

* continued on p. 782.

(1.)—Number of SHIPS and Amount of TONNAGE Entered Inwards

* continued from p. 781.

25.

FROM - -	PENANG AND EASTWARDS.															
FLAGS -	British.		French.		American.		Danish.		Dutch.		Portuguese.		Indian.		TOTAL.	
YEARS.	Ships	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.
1793-4 - 1794-5 -	-	-	-	-	-	-	-	-	-	-	There are not any Returns of the External					
1795-6 -	31	8,057	-	-	-	-	1	600	-	-	-	-	-	-	32	8,657
1796-7 -	28	7,155	-	-	2	470	2	300	-	-	1	150	-	-	33	8,075
1797-8 -	17	5,000	-	-	-	-	3	850	-	-	-	-	1	475	21	6,325
1798-9 -	17	4,471	-	-	1	240	2	700	-	-	1	100	-	-	21	5,511
1799-1800	26	6,032	-	-	-	-	-	-	-	-	-	-	1	450	27	6,482
1800-1 -	30	8,274	-	-	2	400	1	260	-	-	2	850	-	-	35	9,784
1801-2 -	20	5,714	-	-	-	-	-	-	-	-	4	1,200	1	550	25	7,464
1802-3 -	31	7,965	-	-	-	-	-	-	-	-	-	-	1	150	32	8,115
1803-4 -	34	12,047	-	-	1	224	-	-	-	-	4	1,300	-	-	39	13,571
1804-5 -	29	9,173	-	-	2	445	2	170	-	-	1	200	-	-	34	9,988
1805-6 -	35	12,825	-	-	-	-	1	150	-	-	3	1,000	-	-	39	13,975
1806-7 -	32	14,407	-	-	1	290	-	-	-	-	4	1,010	2	685	39	16,392
1807-8 -	28	7,542	-	-	-	-	-	-	-	-	-	-	2	531	30	8,073
1808-9 -	27	6,660	-	-	-	-	-	-	-	-	-	-	2	700	29	7,360
1809-10 -	29	9,324	-	-	1	250	-	-	-	-	-	-	1	400	31	9,974
1810-11 -	24	6,261	-	-	-	-	-	-	-	-	1	300	1	550	26	7,111
1811-12 -	33	9,664	-	-	-	-	-	-	-	-	2	500	5	1,750	40	11,914
1812-13 -	27	7,497	-	-	-	-	-	-	-	-	-	-	-	-	27	7,497
1813-14 -	30	9,605	-	-	-	-	-	-	-	-	1	200	2	480	33	10,285
1814-15 (A)	12	3,572	-	-	-	-	-	-	-	-	-	-	-	-	12	3,572
1815-16 -	21	4,619	-	-	-	-	-	-	-	-	-	-	-	-	21	4,619
1816-17 (B)	21	6,437	-	-	-	-	-	-	-	-	-	-	1	350	22	6,787
1817-18 (C)	15	2,851	-	-	-	-	-	-	-	-	-	-	1	70	16	2,921
1818-19 (D)	20	4,201	-	-	-	-	-	-	-	-	-	-	3	950	23	5,151
1819-20 (E)	23	8,534	-	-	-	-	-	-	-	-	-	-	1	300	24	8,834
1820-21 -	16	3,901	-	-	-	-	-	-	-	-	1	150	1	200	18	4,251
1821-22 (F)	18	6,134	-	-	-	-	-	-	-	-	-	-	1	550	19	6,684
1822-23 -	20	6,159	-	-	-	-	-	-	-	-	-	-	-	-	20	6,159
1823-24 -	17	4,938	-	-	-	-	-	-	1	75	-	-	-	-	18	5,013
1824-25 (G)	18	5,063	-	-	-	-	-	-	-	-	-	-	1	250	19	5,313
1825-26 (H)	11	2,681	-	-	-	-	-	-	-	-	-	-	2	700	13	3,381
1826-27 (I)	17	5,515	-	-	-	-	-	-	-	-	-	-	1	150	18	5,665
1827-28 -	14	3,721	-	-	-	-	-	-	-	-	-	-	1	350	15	4,071
1828-29 (K)	21	4,254	-	-	-	-	-	-	-	-	-	-	-	-	21	4,254
1829-30 -	19	5,317	-	-	-	-	-	-	-	-	-	-	1	400	20	5,717
1830-31 -	-	-	-	-	-	-	-	-	-	The Returns of the External Commerce of Bengal						

at the Port of *Calcutta*, between 1793 and 1831—*continued*.

26.

PEGUE.

British.		French.		American.		Danish.		Dutch.		Portuguese.		Indian.		TOTAL.	
Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.
Commerce of Bengal for these Years.					-	-	- -	-	- -	-	- -	-	- -	-	- -
21	5,855	-	- -	-	- -	-	- -	-	- -	-	- -	2	250	23	6,105
8	3,050	-	- -	-	- -	1	700	-	- -	-	- -	3	610	12	4,360
9	3,400	-	- -	-	- -	-	- -	-	- -	-	- -	4	980	13	4,380
10	2,930	-	- -	-	- -	-	- -	-	- -	-	- -	2	200	12	3,130
13	3,705	-	- -	-	- -	-	- -	-	- -	-	- -	4	1,050	17	4,755
13	3,280	-	- -	-	- -	3	920	-	- -	-	- -	5	1,250	21	5,450
18	5,301	-	- -	-	- -	-	- -	-	- -	-	- -	3	1,210	21	6,511
16	7,121	1	460	-	- -	-	- -	-	- -	-	- -	2	230	19	7,811
22	8,571	-	- -	-	- -	-	- -	-	- -	1	80	6	1,490	29	10,141
11	3,210	-	- -	-	- -	1	200	-	- -	-	- -	2	233	14	3,643
12	4,212	-	- -	-	- -	2	589	-	- -	-	- -	5	2,100	19	6,901
12	3,855	-	- -	1	340	-	- -	-	- -	-	- -	10	1,320	23	5,515
14	3,270	-	- -	-	- -	-	- -	-	- -	-	- -	5	670	19	3,940
18	3,853	-	- -	-	- -	-	- -	-	- -	-	- -	7	1,395	25	5,248
7	2,665	-	- -	-	- -	-	- -	-	- -	-	- -	7	1,215	14	3,880
15	3,390	-	- -	-	- -	-	- -	-	- -	1	300	4	425	20	4,115
7	2,488	-	- -	-	- -	-	- -	-	- -	1	300	6	2,320	14	5,108
16	4,846	-	- -	-	- -	-	- -	-	- -	-	- -	7	1,795	23	6,641
14	4,784	-	- -	-	- -	-	- -	-	- -	-	- -	7	1,450	21	6,234
23	5,025	-	- -	-	- -	-	- -	-	- -	-	- -	9	2,700	32	7,725
24	5,535	-	- -	-	- -	-	- -	-	- -	-	- -	12	2,150	36	7,685
23	6,338	-	- -	-	- -	-	- -	-	- -	-	- -	7	2,090	30	8,428
32	11,936	-	- -	-	- -	-	- -	-	- -	-	- -	11	2,975	43	14,911
11	3,709	-	- -	-	- -	-	- -	-	- -	-	- -	1	150	12	3,859
6	2,626	-	- -	-	- -	-	- -	-	- -	-	- -	4	600	10	3,226
15	7,452	-	- -	-	- -	-	- -	-	- -	-	- -	4	1,050	19	8,502
23	9,560	-	- -	-	- -	-	- -	-	- -	-	- -	2	588	25	10,148
22	9,561	-	- -	-	- -	-	- -	-	- -	-	- -	-	- -	22	9,561
14	6,031	-	- -	-	- -	-	- -	-	- -	-	- -	1	587	15	6,618
65	26,414*	-	- -	-	- -	-	- -	-	- -	-	- -	6	900	71	27,314
24	5,590	-	- -	-	- -	-	- -	-	- -	-	- -	1	150	25	5,740
30	9,200	-	- -	-	- -	-	- -	-	- -	-	- -	1	150	31	9,350
36	10,907	-	- -	-	- -	-	- -	-	- -	-	- -	3	450	39	11,357
27	8,524	-	- -	-	- -	-	- -	-	- -	-	- -	4	530	31	9,054
17	5,055	-	- -	-	- -	-	- -	-	- -	1	295	5	1,500	23	6,850
for 1830-31 have not yet been received.						-	- -	-	- -	-	- -	-	- -	-	- -

* continued on p. 784.

(1.)—Number of Ships and Amount of Tonnage Entered Inwards

* continued from p. 783.

FROM - -	27. CEYLON.										28. ARABIAN AND - - -							
FLAGS -	British.		French.		Danish.		Indian.		TOTAL.		British.		American.		Danish.		Dutch.	
YEARS.	Ships.	Tons.	Ships	Tons.	Ships.	Tons.	Ships	Tons.	Ships.	Tons.	Ships	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.
1793-4 - 1794-5 -	-	-	-	-	-	-	-	-	-	-	There are not any Returns of the External							
1795-6 -	-	-	-	-	-	-	-	-	-	-	3	1,000	-	-	-	-	-	-
1796-7 -	-	-	-	-	-	-	-	-	-	-	4	2,150	-	-	1	150	-	-
1797-8 -	-	-	-	-	-	-	-	-	-	-	1	350	-	-	-	-	-	-
1798-9 -	-	-	-	-	-	-	-	-	-	-	1	400	-	-	-	-	-	-
1799-1800	-	-	-	-	-	-	-	-	-	-	2	650	-	-	-	-	-	-
1800-1 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1801-2 -	-	-	-	-	-	-	-	-	-	-	5	2,870	-	-	-	-	-	-
1802-3 -	-	-	-	-	-	-	-	-	-	-	21	8,308	-	-	-	-	-	-
1803-4 -	-	-	-	-	-	-	-	-	-	-	6	2,160	-	-	-	-	-	-
1804-5 -	14	6,691	-	-	-	-	11	1,800	25	8,491	-	-	1	210	-	-	-	-
1805-6 -	8	2,320	-	-	-	-	8	1,170	16	3,490	2	530	5	1,488	-	-	-	-
1806-7 -	6	2,074	-	-	1	380	6	1,000	13	3,454	1	280	-	-	-	-	-	-
1807-8 -	2	535	-	-	-	-	6	900	8	1,435	3	698	-	-	-	-	-	-
1808-9 -	1	300	-	-	-	-	7	1,050	8	1,350	3	947	-	-	-	-	-	-
1809-10 -	2	480	-	-	-	-	7	1,050	9	1,530	4	1,137	-	-	-	-	-	-
1810-11 -	-	-	-	-	-	-	6	900	6	900	4	1,034	-	-	-	-	-	-
1811-12 -	2	550	-	-	-	-	7	1,050	9	1,600	3	919	-	-	-	-	-	-
1812-13 -	8	3,343	-	-	-	-	2	300	10	3,643	3	740	-	-	-	-	-	-
1813-14 -	7	2,501	-	-	-	-	4	600	11	3,101	6	2,153	-	-	-	-	-	-
1814-15(A)	4	465	-	-	-	-	2	300	6	765	5	1,622	-	-	-	-	-	-
1815-16 -	9	2,083	-	-	-	-	7	1,050	16	3,133	6	2,138	-	-	-	-	-	-
1816-17 (B)	5	1,682	-	-	-	-	1	150	6	1,832	8	3,122	-	-	-	-	-	-
1817-18 (C)	3	425	-	-	-	-	1	150	4	577	7	2,544	-	-	-	-	-	-
1818-19(D)	15	8,237	-	-	-	-	4	600	19	8,837	15	6,166	-	-	-	-	-	-
1819-20 (E)	5	1,410	-	-	-	-	2	300	7	1,710	15	5,629	-	-	-	-	-	-
1820-21 -	3	456	-	-	-	-	1	150	4	606	13	5,313	-	-	-	-	-	-
1821-22 (F)	2	800	1	600	-	-	2	350	5	1,750	11	4,466	-	-	-	-	-	-
1822-23 -	4	773	-	-	-	-	3	450	7	1,223	10	4,071	-	-	-	-	-	-
1823-24 -	3	850	-	-	-	-	2	300	5	1,150	12	4,617	-	-	-	-	-	-
1824-25(G)	4	1,274	-	-	-	-	-	-	4	1,274	3	956	-	-	-	-	-	-
1825-26(H)	3	244	-	-	-	-	4	600	7	844	2	505	-	-	-	-	-	-
1826-27 (I)	2	553	-	-	-	-	2	300	4	853	3	902	-	-	-	-	-	-
1827-28 -	7	1,344	-	-	-	-	2	300	9	1,644	8	3,036	-	-	-	-	1	568
1828-29(K)	-	-	-	-	-	-	2	300	2	300	4	1,538	-	-	-	-	-	-
1829-30 -	3	723	-	-	-	-	-	-	3	723	4	1,237	-	-	-	-	-	-
1830-31 -	-	-	-	-	-	-	-	-	-	The Returns of the External Commerce of Bengal								

at the Port of *Calcutta*, between 1793 and 1831—*continued.*

- - - - - 28.						29.						30	
- - - PERSIAN GULFS.						MALDIVE ISLANDS						VARIOUS PLACES	
Portuguese.		Indian.		TOTAL		British.		Indian.		TOTAL			
Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons
Commerce of Bengal for these Years.					- -	-	- -	-	- -	-	- -	-	- -
-	- -	9	3,050	12	4,050	-	- -	19	1,343	19	1,343	-	- -
-	- -	9	4,100	14	6,400	-	- -	21	1,490	21	1,490	Leghorn. Venetian Flag 1	250
-	- -	8	2,743	9	3,093	-	- -	8	480	8	480	-	- -
-	- -	14	6,125	15	6,525	-	- -	11	1,540	11	1,540	-	- -
-	- -	9	4,350	11	5,000	-	- -	18	2,750	18	2,750	Bremen American Flag 1	431
-	- -	6	2,650	6	2,650	-	- -	33	4,950	33	4,950	-	- -
-	- -	13	5,250	18	8,120	-	- -	23	3,450	23	3,450	-	- -
-	- -	11	5,150	32	13,458	-	- -	25	3,750	25	3,750	-	- -
-	- -	8	4,600	14	6,760	1	500	25	3,750	26	4,250	-	- -
-	- -	12	6,200	13	6,410	-	- -	20	3,450	20	3,450	Leghorn. American Flag 1	396
-	- -	23	10,330	30	12,348	1	250	12	1,800	13	2,050	Johanna. Indian Flag. 1	395
-	- -	21	8,230	22	8,510	-	- -	23	3,700	23	3,700	-	- -
-	- -	22	9,950	25	10,648	-	- -	26	3,900	26	3,900	-	- -
-	- -	3	1,450	6	2,397	1	300	25	3,750	26	4,050	-	- -
-	- -	25	10,640	29	11,777	-	- -	21	4,050	21	4,050	-	- -
-	- -	16	6,975	20	8,009	-	- -	25	3,750	25	3,750	-	- -
-	- -	10	4,150	13	5,069	2	410	24	3,600	26	4,010	-	- -
-	- -	16	6,600	19	7,340	1	460	24	3,600	25	4,060	-	- -
-	- -	11	5,300	17	7,453	1	250	29	4,350	30	4,600	-	- -
-	- -	9	3,625	14	5,247	1	250	32	4,800	33	5,050	-	- -
-	- -	14	5,350	20	7,488	-	- -	28	4,200	28	4,200	Russia. Russian Flag 2	829
-	- -	11	3,725	19	6,847	1	500	23	3,450	24	3,950	-	- -
-	- -	12	4,643	19	7,187	1	500	31	4,650	32	5,150	-	- -
-	- -	18	6,344	33	12,510	-	- -	17	2,550	17	2,550	-	- -
-	- -	16	6,995	31	12,624	-	- -	16	2,400	16	2,400	-	- -
-	- -	17	7,574	30	12,887	-	- -	21	3,150	21	3,150	-	- -
-	- -	16	7,770	27	12,236	1	150	26	4,000	27	4,150	-	- -
-	- -	11	4,800	21	8,871	-	- -	33	4,950	33	4,950	-	- -
-	- -	10	4,581	22	9,198	-	- -	27	4,050	27	4,050	-	- -
-	- -	11	4,978	14	5,934	1	200	20	3,000	21	3,200	-	- -
-	- -	11	4,954	13	5,459	1	203	9	1,350	10	1,553	-	- -
-	- -	11	4,547	14	5,449	-	- -	14	2,100	14	2,100	-	- -
-	- -	15	6,256	24	9,860	-	- -	16	2,400	16	2,400	-	- -
-	- -	9	3,988	13	5,526	-	- -	11	1,650	11	1,650	-	- -
-	- -	9	4,225	13	5,462	-	- -	11	1,650	11	1,650	-	- -
for 1830-31 have not yet been received.					-	-	- -	-	- -	-	- -	-	- -

* *continued on p. 786.*

(1)—Number of *Ships* and Amount of *Tonnage* Entered Inwards

GRAND TOTALS AND OBSERVATIONS.

31

* *the preceding Account concluded.*

YEARS.	GRAND TOTAL.	
	Ships	Tons.
1793-4 - 1794-5 -	There are not any Returns of the External Commerce of Bengal for these Years.	
1795-6 -	170	57,696
1796-7 -	172	63,924
1797-8 -	139	52,464
1798-9 -	121	43,349
1799-1800	145	47,403
1800-1 -	170	54,759
1801-2 -	153	52,944
1802-3 -	215	81,293
1803-4 -	177	65,027
1804-5 -	185	69,557
1805-6 -	210	82,814
1806-7 -	245	92,652
1807-8 -	194	72,544
1808-9 -	151	50,545
1809-10 -	168	63,151
1810-11 -	200	69,179
1811-12 -	225	87,124
1812-13 -	226	84,228
1813-14 -	222	77,192
1814-15 (A)	200	68,928
1815-16 -	291	94,966
1816-17 (B)	369	142,006
1817-18 (C)	428	161,346
1818-19 (D)	395	157,441
1819-20 (E)	273	103,553
1820-21 -	261	104,932
1821-22 (F)	261	102,864
1822-23 -	286	116,641
1823-24 -	228	87,524
1824-25 (G)	274	111,641
1825-26 (H)	244	97,281
1826-27 (I)	245	97,067
1827-28 -	304	111,233
1828-29 (K)	278	110,214
1829-30 -	236	89,655
1830-31 -	The Returns of the External Commerce of Bengal for 1830-31 have not yet been received.	

(A.) **1814-15.**

The Reporter of External and Internal Commerce, in his Report of this year, dated 12 September 1815, remarks as follows:—"It may be proper in this place to record the little advantage which the outports of Great Britain have taken of the opening to them of the trade of India, one ship only, the Kingsmill, from Liverpool, 512 tons, having arrived at the Port of Calcutta since the renewal of the Honourable Company's modified Charter."

(B.) **1816-17.**

On the trade of this year, the Reporter remarks as follows:—"The imports from the mother country continue progressively to increase; the amount of merchandize in the year under consideration being nearly double that reported in the year 1814-15.

"By the immense influx of free traders, coming generally on the mere speculation of obtaining freights, and unprovided with funds for the purchase of a cargo, the rates of freight have progressively fallen until they have reached their present standard of about 7 *l.* per ton for dead weight and 8 *l.* for light goods.

"Another effect of the great influx of free traders has been to throw the country shipping entirely out of the competition, as far as concerns the direct traders between this country and Europe."

(C.) **1817-18.**

The Report of 1817-18 contains the following observations:—"The comparative statement of Imports from the mother country during the year 1817-18, exhibits an increase over the preceding year, which also greatly exceeded that of 1815-16, to an extent which has surpassed all calculation, and to give substantial reasons on principles of traffic for this great excess on importations of last year, would perhaps be a difficult task.

"The markets of India, during the period under report, have not warranted the least expectation that the usual articles of European Export would realize even prime cost, yet the supplies into India have continued to an extent never before known.

"The influx of European commodities since that period continuing constant and excessive, the articles have consequently been necessarily disposed of at public outcry, as well as by private contract, at prices which cannot have realized half their prime cost in England.

"Such a glut cannot be ascribed to a desire on the part of individuals here to obtain through this medium a return for goods sent from hence to England, as few who compose the mercantile community of this settlement, and who are the principal exporters of the produce of the East, have received consignments of goods on their own account to any extent worthy of remark.

"Nor does it appear that individuals resident in this country have been the greatest sufferers by the depression of the prices of Europe articles in the market of India; it can therefore only be presumed that the chief cause which has given rise to the great importations during the last commercial year from the mother country, arises from erroneous notions entertained by those speculators who, without paying attention to the quantity of goods which had been shipped for this port subsequently to the trade with the East being opened on the present extended scale, wildly persevered in adventures, without a knowledge of the probable demand or consumption."

(D.) **1818-19.**

The Report of this year contains the following observations:—"Freights are still very low, and cannot be quoted at better rates than 7 *l.* per ton for dead weight, and 7 *l.* 10 *s.* for light goods to the privileged ports in the United Kingdom. From the low rates at which freight has been procurable in the last two years we may reasonably calculate upon a reduction in the number of ships and quantity of tonnage importing from the United Kingdom, for, at the late and still existing rates, the shipowners must sail their ships at a loss of at least 2,000 *l.* upon every voyage which a ship of the burthen of 400 tons may make to India and back to London.

"Freights are lower by two-thirds and three-fourths than they have been known for the last 20 years.

"Nothing has contributed so much to reduce the shipping interest of this port to its present very depressed state as the Act of the 53d of His present Majesty, whereby the trade between the United Kingdom and her possessions in India was declared free, subject to certain conditions. The natural consequence of withdrawing the restrictions under which the intercourse between the parent state and her colonies in India had been previously conducted, has been so considerably to lower the rates of freight, as to preclude British Indian built ships from engaging in this trade, otherwise than to a great and manifest disadvantage."

(E.) **1819-20.**

On the statements of this year the Reporter remarks as follows: "In the Reports of the state of our External Trade which have annually been furnished since the opening of the trade in the year 1813, between the United Kingdom and the principal Settlements in British India, notice has been taken of the very great increase in the importations of British staples and manufactures of every description, and

at the Port of *Calcutta*, between 1793 and 1831—*continued*.

OBSERVATIONS.

and we took occasion, in the Report of the Commerce of the past year, to observe, that 'the value of merchandize imported into Calcutta from the United Kingdom had increased from sicca rupees 53,76,775 in 1813–14, to sicca rupees 1,59,44,495 in 1818–19.' It has been shown that the value of merchandize consigned to Calcutta from the free ports in the United Kingdom fell in the present year to sicca rupees 86,33,573. We at the same time stated our conviction that the supply of merchandize had gone greatly beyond the demand, and discouraged the expectation of consignments from the United Kingdom keeping pace in future with that burst for enterprize and speculation which had so peculiarly characterized the trade during the five years which had elapsed since the restrictions under which it formerly laboured had been removed."

"The period has arrived when the effects of these ill-judged excessive speculations have manifested themselves in a very considerable decrease in the consignments to this, and we may venture to say to the other presidencies of India, of almost every description of British staple and manufactured goods, entirely because those goods had been previously imported in quantities at once sufficient for the consumption of years, and not in consequence of any diminution in the demand in this country for the staples and manufactures of the parent state; indeed from the very reduced prices at which British goods are at present procurable in the Indian markets, we should infer that the consumption of them has rather increased than otherwise during the year under consideration.

"The folly, not to say the ruinous consequences, of attempting to increase trade beyond consumption, is abundantly manifest in the present state of the markets in this country, which, in consequence of the redundancy of goods on hand, are languid and depressed beyond all former example, while there is not the smallest immediate prospect of any material revival of trade to improve the aspect of commercial affairs. The present state of things has been mainly brought about by the avidity with which the trade to India was sought after by many speculative individuals who possessed more enterprize than capital, and to whom the loan of money or offer of goods upon a long credit, was a temptation not to be resisted. Such generally proved themselves to be the deluded victims of some more desperate speculators, who having means and capital to lose, were the ultimate sufferers by this system of consigning goods to foreign markets, without regard to quantity or quality. They have learned that capital *can*, as it has, provide goods; and they have equally, and to their sad cost, *now* learned that it can neither ensure consumption nor increase the natural wants of man."

(F.) 1821–22.

On the Statements of this year the Reporter remarks as follows:—"It would be perhaps assuming too much to say that, from the average of the last five years, an estimate of the future extent of our trade may be formed; they were some of them years in which the spirit of speculation outstripped all reasonable bounds, and as such are disqualified from becoming examples of the ordinary progress of trade. That the trade of India has considerably increased since it was thrown open is evident; but that Great Britain has as yet very materially benefited by this augmentation, is not so; inasmuch as the distress which is in the commercial world cannot be beneficial to a nation, and the commercial intercourse between the United Kingdom and the ports in British India can furnish many instances of individual distress arising from ill-judged speculations."

"When the trade was thrown open many a spirited adventurer engaged in it, thoughtlessly conceiving that a change in the system of our commercial intercourse with India would lead to as great and perhaps as sudden a change in the habits and prejudices of its inhabitants; they little thought how different are their ideas of comfort, convenience, and luxury, and how different their wants and habits from those of the inhabitants of Europe; these circumstances would appear to have been altogether lost sight of by those who formed such high expectations of an augmentation in the trade between India and England, and though still further facilities have been afforded to the merchants trading between the two countries, still they have been made rather from a desire to concede something to those who were suffering from a diminution in the demand upon the trade and commerce of England, than from any expectation that such a boon would lead to an increased consumption of European manufactures amongst the millions of our Indian population. Generally speaking, the consumption of the produce and manufactures of England must necessarily be regulated by the demand amongst the European residents in India, and will assuredly advance in proportion as the European population may increase.

"So long as the natives of India are in their present stage of social progress, so long as their habits and notions of the comforts and luxuries of life are so different from those entertained by the natives of Europe, the demand for its produce and manufacture must be confined to a few articles only. Our broad cloth, our metals, glass ware, and, above all, our piece goods will always find a ready sale among them."

(G.) 1824–25.

On the Statements of this year the Reporter remarks as follows:—"It will be seen by the statements which have been submitted, that the ports of Greenock, Hull, and Bristol have discontinued their trade with India. Greenock maintained it until 1822–23, when only one vessel was sent out. The port of Hull sent out only one ship to this country in 1821–22, which returned thence. One ship came here from Bristol in 1820–21 which returned to London. The trade with Liverpool, although comparatively small in the number of vessels employed in it, is very valuable, and promises permanency at least, if not increase."

(H.) 1825–26.

On the Statements of this year he remarks as follows:—"The ports of London and Liverpool only have maintained the trade with us during the past year."

(I.) 1826–27.

On the Statement of this year as follows:—"The statement shows a renewal of intercourse with Greenock and Hull, (suspended for some years,) by the arrival of one vessel from each of those ports. The interchange of trade from these places cannot, however, we fear, be steadily kept up."

(K.) 1828–29.

And on those of the year 1828–29, as follows, referring to accounts which illustrate the fact:—"Before closing our Report on the External Commerce of Bengal (generally), we submit a retrospect of the last ten years, drawing a comparison between the five years last past and the five years antecedent to that period, the aggregate result of which is a decrease in the trade both in Imports and Exports."

East India House,
August 15, 1832.

Thoˢ Fisher,
Searcher of the Records.

(2.)—A RETURN of the Number of SHIPS and the Amount of TONNAGE which have Cleared Outwards, Three Presidencies; distinguishing the Countries for which the

TO - -	1. UNITED KINGDOM.										2. FRANCE.					
FLAGS -	British.		American.		Danish.		Prussian.		TOTAL.		French.		British.		TOTAL.	
YEARS.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.
1793-4 - 1794-5 -	-	-	-	-	-	-	-	-	-	-	There are not any Returns of the External					
1795-6 -	57	34,537	2	687	-	-	-	-	59	35,224	-	-	-	-	-	-
1796-7 -	37	14,696	-	-	-	-	-	-	37	14,696	-	-	-	-	-	-
1797-8 -	43	25,415	-	-	-	-	-	-	43	25,415	-	-	-	-	-	-
1798-9 -	24	16,655	-	-	-	-	-	-	24	16,655	-	-	-	-	-	-
1799-1800	33	22,944	-	-	-	-	-	-	33	22,944	-	-	-	-	-	-
1800-1 -	24	14,275	1	400	-	-	-	-	25	14,675	-	-	-	-	-	-
1801-2 -	53	29,153	-	-	-	-	-	-	53	29,153	-	-	-	-	-	-
1802-3 -	30	18,600	-	-	-	-	-	-	30	18,600	-	-	-	-	-	-
1803-4 -	27	8,758	-	-	-	-	-	-	27	8,758	-	-	-	-	-	-
1804-5 -	31	19,780	-	-	-	-	-	-	31	19,780	-	-	-	-	-	-
1805-6 -	17	11,760	-	-	-	-	-	-	17	11,760	-	-	-	-	-	-
1806-7 -	35	23,016	-	-	-	-	-	-	35	23,016	-	-	-	-	-	-
1807-8 -	26	19,542	-	-	-	-	-	-	26	19,542	-	-	-	-	-	-
1808-9 -	25	16,321	-	-	-	-	-	-	25	16,321	-	-	-	-	-	-
1809-10 -	39	28,662	-	-	-	-	-	-	39	28,662	-	-	-	-	-	-
1810-11 -	24	14,488	-	-	-	-	-	-	24	14,488	-	-	-	-	-	-
1811-12 -	45	31,788	-	-	-	-	-	-	45	31,788	-	-	-	-	-	-
1812-13 -	38	26,913	-	-	-	-	-	-	38	26,913	-	-	-	-	-	-
1813-14 -	45	30,292	-	-	-	-	-	-	45	30,292	-	-	-	-	-	-
1814-15 -	46	31,409	-	-	-	-	-	-	46	31,409	-	-	-	-	-	-
1815-16 -	51	30,954	-	-	-	-	-	-	51	30,954	-	-	-	-	-	-
1816-17 -	77	40,616	-	-	-	-	-	-	77	40,616	4	2,518	-	-	4	2,518
1817-18 -	125	65,155	-	-	-	-	-	-	125	65,155	12	5,965	-	-	12	5,965
1818-19 -	117	58,171	-	-	-	-	-	-	117	58,171	19	7,883	-	-	19	7,883
1819-20 -	87	42,620	-	-	-	-	-	-	87	42,620	8	2,885	1	308	9	3,193
1820-21 -	68	35,084	-	-	-	-	-	-	68	35,084	8	3,374	-	-	8	3,374
1821-22 -	49	26,634	-	-	-	-	-	-	49	26,634	8	3,421	-	-	8	3,421
1822-23 -	61	36,374	-	-	-	-	-	-	61	36,374	12	4,741	-	-	12	4,741
1823-24 -	68	35,961	-	-	-	-	-	-	68	35,961	4	1,185	-	-	4	1,185
1824-25 -	50	27,651	-	-	-	-	-	-	50	27,651	7	3,133	-	-	7	3,133
1825-26 -	75	45,231	-	-	-	-	-	-	75	45,231	12	3,992	-	-	12	3,992
1826-27 -	73	33,411	-	-	-	-	-	-	73	33,411	7	3,150	-	-	7	3,150
1827-28 -	74	35,565	-	-	-	-	-	-	74	35,565	15	4,874	-	-	15	4,874
1828-29 -	87	42,611	-	-	-	-	-	-	87	42,611	26	8,153	-	-	26	8,153
1829-30 -	70	38,485	-	-	-	-	-	-	70	38,485	15	5,637	-	-	15	5,637
1830-31 -	-	-	-	-	-	-	-	-	-	The Returns of the External Commerce of Bengal						

between the Years 1793 and 1831, from the Port of *Calcutta* to Countries beyond the Territories of the Vessels cleared out; and stating the FLAG under which they sailed.

3.								4.												5.	
AMERICA.								HAMBURGH.												HOLLAND	
American.		British.		Portuguese.		TOTAL.		Hamburgh.		British.		American.		Genoese		TOTAL.				Dutch.	
Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.			Ships.	Tons.
Commerce of Bengal for these years.							-	-	-	-	-	-	-	-	-	-	-			-	-
15	3,388	-	-	-	-	15	3,388	-	-	-	-	6	2,104	1	600	7	2,704			-	-
35	6,971	-	-	-	-	35	6,971	-	-	-	-	3	1,375	-	-	3	1,375			-	-
26	6,679	-	-	-	-	26	6,679	2	680	-	-	-	-	-	-	2	680			-	-
11	3,284	-	-	-	-	11	3,284	5	1,909	-	-	-	-	-	-	5	1,909			-	-
25	7,416	-	-	-	-	25	7,416	1	260	-	-	-	-	-	-	1	260			-	-
27	8,153	-	-	-	-	27	8,153	-	-	-	-	-	-	-	-	-	-			-	-
16	4,269	-	-	-	-	16	4,269	-	-	-	-	-	-	-	-	-	-			-	-
29	8,121	-	-	-	-	29	8,121	-	-	-	-	-	-	-	-	-	-			-	-
31	10,603	-	-	-	-	31	10,603	-	-	-	-	-	-	-	-	-	-			-	-
24	5,925	-	-	-	-	24	5,925	-	-	-	-	-	-	-	-	-	-			-	-
42	11,113	-	-	-	-	42	11,113	1	400	-	-	-	-	-	-	1	400			-	-
40	11,548	-	-	-	-	40	11,548	-	-	-	-	-	-	-	-	-	-			-	-
31	9,507	-	-	-	-	31	9,507	-	-	-	-	-	-	-	-	-	-			-	-
5	1,409	-	-	-	-	5	1,409	-	-	-	-	-	-	-	-	-	-			-	-
23	6,119	-	-	-	-	23	6,119	-	-	-	-	-	-	-	-	-	-			-	-
16	4,813	-	-	1	140	17	4,953	-	-	-	-	-	-	-	-	-	-			-	-
8	2,369	-	-	-	-	8	2,369	-	-	-	-	-	-	-	-	-	-			-	-
7	1,996	-	-	-	-	7	1,996	-	-	-	-	-	-	-	-	-	-			-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			-	-
19	6,311	-	-	-	-	19	6,311	-	-	-	-	-	-	-	-	-	-			-	-
35	12,809	1	378	-	-	36	13,187	-	-	-	-	-	-	-	-	-	-			2	860
38	13,538	-	-	-	-	38	13,538	-	-	-	-	-	-	-	-	-	-			-	-
53	16,129	-	-	-	-	53	16,129	-	-	-	-	-	-	-	-	-	-			3	962
36	10,937	-	-	-	-	36	10,937	-	-	-	-	-	-	-	-	-	-			3	551
11	3,695	-	-	-	-	11	3,695	-	-	-	-	-	-	-	-	-	-			-	-
19	5,694	-	-	-	-	19	5,694	-	-	-	-	-	-	-	-	-	-			-	-
15	4,510	-	-	-	-	15	4,510	-	-	-	-	-	-	-	-	-	-			-	-
5	1,489	-	-	-	-	5	1,489	-	-	-	-	-	-	-	-	-	-			-	-
10	2,968	-	-	-	-	10	2,968	-	-	-	-	-	-	-	-	-	-			-	-
17	4,928	1	149	-	-	18	5,077	-	-	-	-	-	-	-	-	-	-			-	-
7	2,110	-	-	-	-	7	2,110	-	-	-	-	-	-	-	-	-	-			-	-
11	3,254	-	-	-	-	11	3,254	-	-	-	-	-	-	-	-	-	-			-	-
11	3,570	1	260	-	-	12	3,830	-	-	-	-	-	-	-	-	-	-			-	-
13	4,129	-	-	-	-	13	4,129	-	-	-	-	-	-	-	-	-	-			-	-
for 1830–31 have not yet been received.								-	-	-	-	-	-	-	-	-	-			-	-

* *continued on p.* 790.

(2.)—Number of Ships and Amount of Tonnage Cleared Outwards

* *continued from p.* 789.

	6.								7.		8.		9.					
TO - -	COPENHAGEN.								SWEDEN.		CADIZ.		GIBRALTAR AND MALTA.					
FLAGS -	Danish.		American.		Indian.		TOTAL.		Swedish.		Spanish.		British.		French.		TOTAL.	
YEARS.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.
1793-4 - } 1794-5 - }	-	-	-	-	-	-	-	-	-	-	There are not any Returns of the External							
1795-6 -	5	2,770	-	-	-	-	5	2,770	-	-	-	-	-	-	-	-	-	-
1796-7 -	7	3,587	-	-	-	-	7	3,587	-	-	-	-	-	-	-	-	-	-
1797-8 -	8	4,230	2	545	-	-	10	4,775	-	-	-	-	-	-	-	-	-	-
1798-9 -	5	2,970	1	275	-	-	6	3,245	-	-	-	-	-	-	-	-	-	-
1799-1800	-	-	-	-	5	2,500	5	2,500	-	-	-	-	-	-	-	-	-	-
1800-1 -	3	2,200	-	-	-	-	3	2,200	-	-	-	-	-	-	-	-	-	-
1801-2 -	2	1,150	-	-	-	-	2	1,150	-	-	-	-	-	-	-	-	-	-
1802-3 -	4	2,300	-	-	-	-	4	2,300	-	-	1	560	-	-	-	-	-	-
1803-4 -	4	2,600	-	-	-	-	4	2,600	-	-	1	700	-	-	-	-	-	-
1804-5 -	7	3,075	-	-	-	-	7	3,075	-	-	1	430	-	-	-	-	-	-
1805-6 -	4	1,120	-	-	-	-	4	1,120	-	-	-	-	-	-	-	-	-	-
1806-7 -	3	1,341	-	-	-	-	3	1,341	-	-	-	-	-	-	-	-	-	-
1807-8 -	2	880	-	-	-	-	2	880	-	-	-	-	-	-	-	-	-	-
1808-9 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1809-10 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1810-11 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1811-12 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1812-13 -	-	-	-	-	-	-	-	-	-	-	1	450	-	-	-	-	-	-
1813-14 -	-	-	-	-	-	-	-	-	-	-	2	781	-	-	-	-	-	-
1814-15 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1815-16 -	1	300	-	-	-	-	1	300	-	-	1	604	-	-	-	-	-	-
1816-17 -	-	-	-	-	-	-	-	-	-	-	2	1,037	-	-	-	-	-	-
1817-18 -	5	2,026	-	-	-	-	5	2,026	-	-	-	-	7	3,044	-	-	7	3,044
1818-19 -	3	1,143	-	-	-	-	3	1,143	-	-	-	-	8	4,339	-	-	8	4,339
1819-20 -	5	2,466	-	-	-	-	5	2,466	-	-	-	-	2	582	-	-	2	582
1820-21 -	1	400	-	-	-	-	1	400	-	-	-	-	1	439	-	-	1	439
1821-22 -	-	-	-	-	-	-	-	-	-	-	-	-	3	1,400	-	-	3	1,400
1822-23 -	1	468	-	-	-	-	1	468	-	-	-	-	2	1,052	-	-	2	1,052
1823-24 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1824-25 -	1	468	-	-	-	-	1	468	-	-	-	-	-	-	-	-	-	-
1825-26 -	1	500	-	-	-	-	1	500	1	360	-	-	1	202	1	160	2	362
1826-27 -	-	-	-	-	-	-	-	-	1	300	-	-	1	155	-	-	1	155
1827-28 -	-	-	-	-	-	-	-	-	1	335	-	-	-	-	-	-	-	-
1828-29 -	-	-	-	-	-	-	-	-	3	745	-	-	-	-	-	-	-	-
1829-30 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1830-31 -	-	-	-	-	-	-	-	-	-	The Returns of the External Commerce of Bengal								

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* In the registers from which this statement has been compiled

from the Port of *Calcutta*, between 1793 and 1831—*continued.*

10. PORTUGAL.								11. BRAZILS.									
Portuguese.		British.		American.		TOTAL.		Portuguese.		British.		American.		Spanish.		TOTAL.	
Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.
Commerce of Bengal for these years.						-	-	-	-	-	-	-	-	-	-	-	-
2	1,144	-	-	1	400	3	1,544	-	-	-	-	-	-	-	-	-	-
1	400	-	-	-	-	1	400	-	-	-	-	-	-	-	-	-	-
4	2,160	-	-	-	-	4	2,160	-	-	-	-	-	-	-	-	-	-
1	300	-	-	-	-	1	300	-	-	-	-	-	-	-	-	-	-
6	3,050	-	-	-	-	6	3,050	-	-	-	-	-	-	-	-	-	-
4	2,870	-	-	-	-	4	2,870	-	-	-	-	-	-	-	-	-	-
2	1,900	-	-	-	-	2	1,900	-	-	-	-	-	-	-	-	-	-
5	2,550	-	-	-	-	5	2,550	-	-	-	-	-	-	-	-	-	-
7	3,350	-	-	-	-	7	3,350	-	-	-	-	-	-	-	-	-	-
5	2,550	-	-	-	-	5	2,550	-	-	-	-	-	-	-	-	-	-
4	1,370	-	-	-	-	4	1,370	-	-	-	-	-	-	-	-	-	-
3	1,700	-	-	-	-	3	1,700	-	-	-	-	-	-	-	-	-	-
4	2,030	-	-	-	-	4	2,030	-	-	-	-	-	-	-	-	-	-
1	180	-	-	-	-	1	180	-	-	-	-	-	-	-	-	-	-
2	710	-	-	-	-	2	710	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	6	2,213	-	-	-	-	-	-	6	2,213
-	-	-	-	-	-	-	-	6	2,905	-	-	-	-	-	-	6	2,905
11	* 5,560	-	-	-	-	11	5,560	-	-	-	-	-	-	-	-	-	-
2	1,087	-	-	-	-	2	1,087	2	625	-	-	-	-	-	-	2	625
6	2,700	-	-	-	-	6	2,700	5	1,600	-	-	-	-	1	196	6	1,796
5	3,000	-	-	-	-	5	3,000	5	1,845	-	-	-	-	-	-	5	1,845
11	5,133	-	-	-	-	11	5,133	6	1,546	-	-	-	-	-	-	6	1,546
4	1,710	-	-	-	-	4	1,710	4	1,300	2	900	-	-	-	-	6	2,200
4	2,650	-	-	-	-	4	2,650	4	940	-	-	-	-	-	-	4	940
4	2,300	-	-	-	-	4	2,300	3	1,030	-	-	-	-	-	-	3	1,030
6	4,306	-	-	-	-	6	4,306	2	890	-	-	-	-	-	-	2	890
1	600	-	-	-	-	1	600	1	180	-	-	-	-	-	-	1	180
7	3,510	-	-	-	-	7	3,510	1	180	-	-	-	-	-	-	1	180
-	-	-	-	-	-	-	-	2	460	-	-	-	-	-	-	2	460
2	660	-	-	-	-	2	660	1	400	1	180	-	-	-	-	2	580
2	710	-	-	-	-	2	710	1	362	-	-	-	-	-	-	1	362
1	450	-	-	-	-	1	450	1	400	-	-	-	-	-	-	1	400
1	515	-	-	-	-	1	515	1	400	-	-	-	-	-	-	1	400
-	-	1	327	-	-	1	327	1	400	-	-	-	-	-	-	1	400
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
for 1830–31 have not yet been received.						-	-	-	-	-	-	-	-	-	-	-	-

* continued on p. 792.

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the Portuguese and Brazilian tonnage are this year combined.

(2.)—Number of Ships and Amount of Tonnage Cleared Outwards

• continued from p. 791.

	12.												13.	
TO - -	SOUTH AMERICA.												CHINA -	
FLAGS -	British.		French.		American.		Spanish.		Chili.		TOTAL.		British.	
YEARS.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.
1793-4 1794-5	-	-	-	-	-	-	-	-	There are not any Returns of the External					
1795-6 -	-	-	-	-	-	-	-	-	-	-	-	-	3	1,450
1796-7 -	-	-	-	-	-	-	-	-	-	-	-	-	1	470
1797-8 -	-	-	-	-	-	-	-	-	-	-	-	-	2	825
1798-9 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1799-1800	-	-	-	-	-	-	-	-	-	-	-	-	2	650
1800-1 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1801-2 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1802-3 -	-	-	-	-	-	-	-	-	-	-	-	-	5	3,000
1803-4 -	-	-	-	-	-	-	-	-	-	-	-	-	13	8,606
1804-5 -	-	-	-	-	-	-	-	-	-	-	-	-	8	4,907
1805-6 -	-	-	-	-	-	-	-	-	-	-	-	-	19	10,743
1806-7 -	-	-	-	-	-	-	-	-	-	-	-	-	35	16,291
1807-8 -	-	-	-	-	-	-	-	-	-	-	-	-	15	8,008
1808-9 -	-	-	-	-	-	-	-	-	-	-	-	-	10	6,873
1809-10 -	-	-	-	-	-	-	-	-	-	-	-	-	10	5,458
1810-11 -	-	-	-	-	-	-	-	-	-	-	-	-	6	3,380
1811-12 -	-	-	-	-	-	-	-	-	-	-	-	-	8	5,101
1812-13 -	-	-	-	-	-	-	-	-	-	-	-	-	3	1,971
1813-14 -	-	-	-	-	-	-	-	-	-	-	-	-	17	11,278
1814-15 -	-	-	-	-	-	-	-	-	-	-	-	-	20	11,508
1815-16 -	-	-	-	-	-	-	-	-	-	-	-	-	18	10,593
1816-17 -	-	-	-	-	-	-	-	-	-	-	-	-	27	14,209
1817-18 -	2	866	-	-	-	-	-	-	-	-	2	866	29	15,222
1818-19 -	1	298	-	-	-	-	1	1,053	-	-	2	1,351	22	12,523
1819-20 -	5	1,869	-	-	-	-	-	-	-	-	5	1,869	12	7,849
1820-21 -	8	3,100	-	-	-	-	-	-	-	-	8	3,100	21	14,757
1821-22 -	8	2,677	-	-	-	-	-	-	-	-	8	2,677	16	11,740
1822-23 -	3	982	-	-	-	-	-	-	-	-	3	982	11	8,584
1823-24 -	9	3,012	-	-	-	-	-	-	-	-	9	3,012	13	9,993
1824-25 -	3	850	-	-	-	-	-	-	-	-	3	850	20	14,962
1825-26 -	1	243	-	-	-	-	-	-	-	-	1	243	18	7,095
1826-27 -	1	282	-	-	-	-	-	-	-	-	1	282	29	19,066
1827-28 -	-	-	-	-	-	-	-	-	-	-	-	-	26	16,719
1828-29 -	1	472	-	-	-	-	-	-	-	-	1	472	16	11,544
1829-30 -	2	820	-	-	-	-	-	-	-	-	2	820	15	4,761
1830-31 -	-	-	-	-	-	-	-	The Returns of the External Commerce of Bengal						

from the Port of *Calcutta*, between 1793 and 1831—*continued.*

13.												14.	
CHINA.												ST. HELENA.	
French.		American.		Danish.		Portuguese.		Indian.		TOTAL.		British.	
Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.
Commerce of Bengal for these years.						-	-	-	-	-	-	-	-
-	-	-	-	-	-	3	660	-	-	6	2,110	-	-
-	-	-	-	-	-	3	650	-	-	4	1,120	-	-
-	-	-	-	1	700	5	1,250	-	-	8	2,775	-	-
-	-	-	-	-	-	3	1,000	-	-	3	1,000	-	-
-	-	-	-	-	-	-	-	-	-	2	650	-	-
-	-	-	-	-	-	5	1,050	-	-	5	1,050	-	-
-	-	-	-	-	-	4	950	-	-	4	950	1	200
-	-	-	-	-	-	7	1,950	-	-	12	4,950	-	-
-	-	-	-	-	-	14	3,990	-	-	27	12,596	1	400
-	-	-	-	-	-	10	3,450	-	-	18	8,357	-	-
-	-	-	-	-	-	12	4,487	-	-	31	15,230	-	-
-	-	-	-	1	600	7	2,500	1	450	44	19,841	-	-
-	-	-	-	-	-	-	-	-	-	15	8,008	-	-
-	-	-	-	-	-	5	1,725	-	-	15	8,598	-	-
-	-	-	-	-	-	3	1,225	-	-	13	6,683	-	-
-	-	-	-	-	-	4	1,425	1	800	11	5,605	-	-
-	-	-	-	-	-	4	1,115	2	1,250	14	7,466	-	-
-	-	-	-	-	-	4	1,175	-	-	7	3,146	-	-
-	-	-	-	-	-	7	1,920	-	-	24	13,198	-	-
-	-	-	-	-	-	5	1,790	-	-	25	13,298	-	-
-	-	-	-	-	-	7	2,475	-	-	25	13,068	-	-
-	-	-	-	-	-	7	2,310	-	-	34	16,519	-	-
-	-	-	-	-	-	7	2,540	-	-	36	17,762	-	-
1	677	-	-	-	-	7	2,928	-	-	30	16,128	-	-
1	332	-	-	-	-	5	1,960	-	-	18	10,141	-	-
-	-	-	-	-	-	8	3,603	-	-	29	18,360	-	-
-	-	-	-	-	-	8	2,583	-	-	24	14,323	-	-
-	-	-	-	-	-	9	3,730	-	-	20	12,314	-	-
-	-	-	-	-	-	2	770	-	-	15	10,763	-	-
-	-	-	-	-	-	-	-	-	-	20	14,962	-	-
-	-	-	-	-	-	4	1,620	-	-	22	8,715	-	-
1	810	-	-	-	-	5	1,848	-	-	35	21,724	-	-
-	-	-	-	-	-	1	360	-	-	27	17,079	-	-
-	-	-	-	-	-	-	-	-	-	16	11,544	-	-
-	-	-	-	1	201	2	411	-	-	18	5,373	-	-
for 1830-31 have not yet been received.						-	-	-	-	-	-	-	-

* *continued on p.* 794.

(2.)—Number of Ships and Amount of Tonnage Cleared Outwards

* continued from p. 793.

	15.														16.	
TO - -	MAURITIUS.														MADEIRA.	
FLAGS -	British.		French.		American.		Danish.		Portuguese.		Indian.		TOTAL.		American.	
YEARS.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.
1793-4 - 1794-5 -	-	- -	-	- -	-	- -	-	- -	-	- -	There are not any Returns of the External					
1795-6 -	1	350	-	- -	-	- -	1	300	-	- -	-	- -	2	650	-	- -
1796-7 -	2	290	-	- -	-	- -	-	- -	-	- -	-	- -	2	290	-	- -
1797-8 -	-	- -	-	- -	-	- -	1	110	-	- -	-	- -	1	110	-	- -
1798-9 -	-	- -	-	- -	-	- -	1	107	-	- -	-	- -	1	107	-	- -
1799-1800	-	- -	-	- -	-	- -	-	- -	-	- -	-	- -	-	- -	-	- -
1800-1 -	-	- -	-	- -	-	- -	-	- -	-	- -	-	- -	-	- -	-	- -
1801-2 -	1	784	-	- -	-	- -	-	- -	-	- -	-	- -	1	784	-	- -
1802-3 -	3	352	6	1,363	1	230	-	- -	-	- -	-	- -	10	1,945	-	- -
1803-4 -	1	190	-	- -	-	- -	1	338	-	- -	-	- -	2	528	-	- -
1804-5 -	-	- -	-	- -	-	- -	5	752	-	- -	-	- -	5	752	-	- -
1805-6 -	1	357	-	- -	-	- -	3	408	-	- -	-	- -	4	765	-	- -
1806-7 -	-	- -	-	- -	-	- -	3	460	-	- -	-	- -	3	460	-	- -
1807-8 -	-	- -	-	- -	-	- -	2	420	-	- -	-	- -	2	420	-	- -
1808-9 -	-	- -	1	400	-	- -	-	- -	-	- -	-	- -	1	400	-	- -
1809-10 -	1	500	-	- -	-	- -	-	- -	-	- -	-	- -	1	500	-	- -
1810-11 -	15	3,048	4	770	-	- -	-	- -	-	- -	3	1,275	22	5,093	-	- -
1811-12 -	22	4,731	-	- -	-	- -	-	- -	-	- -	-	- -	22	4,731	-	- -
1812-13 -	39	10,073	-	- -	-	- -	-	- -	-	- -	-	- -	39	10,073	-	- -
1813-14 -	23	7,120	-	- -	-	- -	-	- -	1	95	-	- -	24	7,215	-	- -
1814-15 -	14	3,218	-	- -	-	- -	-	- -	-	- -	-	- -	14	3,218	-	- -
1815-16 -	43	10,391	-	- -	-	- -	-	- -	-	- -	-	- -	43	10,391	-	- -
1816-17 -	50	14,027	-	- -	-	- -	-	- -	-	- -	1	400	51	14,427	-	- -
1817-18 -	16	4,031	2	456	-	- -	-	- -	-	- -	-	- -	18	4,487	-	- -
1818-19 -	20	6,353	3	1,180	-	- -	-	- -	-	- -	-	- -	23	7,533	-	- -
1819-20 -	14	4,000	4	1,419	-	- -	-	- -	-	- -	-	- -	18	5,419	-	- -
1820-21 -	17	5,699	3	987	-	- -	-	- -	-	- -	-	- -	20	6,686	-	- -
1821-22 -	21	8,748	10	2,979	-	- -	1	353	-	- -	-	- -	32	12,080	-	- -
1822-23 -	20	8,795	12	3,626	-	- -	-	- -	-	- -	-	- -	32	12,421	-	- -
1823-24 -	14	4,902	6	1,631	-	- -	-	- -	-	- -	-	- -	20	6,533	-	- -
1824-25 -	7	3,069	6	2,039	-	- -	-	- -	-	- -	-	- -	13	5,108	-	- -
1825-26 -	5	1,941	5	1,322	-	- -	-	- -	-	- -	-	- -	10	3,263	-	- -
1826-27 -	9	3,706	6	1,173	-	- -	-	- -	-	- -	-	- -	15	4,879	-	- -
1827-28 -	37	13,482	10	2,924	-	- -	-	- -	-	- -	-	- -	47	16,416	-	- -
1828-29 -	51	18,314	7	2,052	-	- -	-	- -	-	- -	1	600	59	20,966	-	- -
1829-30 -	40	14,151	8	2,449	-	- -	-	- -	-	- -	-	- -	48	16,600	-	- -
1830-31 -	-	- -	-	- -	-	- -	-	- -	-	The Returns of the External Commerce of Bengal						

from the Port of *Calcutta*, between 1793 and 1831—*continued.*

17. MANILLA.														18. NEW SOUTH WALES.					
Spanish.		British.		American.		Danish.		Hamburgh.		Portuguese.		TOTAL.		British		Danish.		TOTAL.	
Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.
Commerce of Bengal for these years.							-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	1	180	-	-	1	150	-	-	-	-	2	330	2	390	-	-	2	390
-	-	-	-	-	-	1	150	-	-	-	-	1	150	1	300	-	-	1	300
-	-	-	-	-	-	3	650	-	-	-	-	3	650	1	270	-	-	1	270
-	-	-	-	-	-	4	1,150	-	-	-	-	4	1,150	1	300	-	-	1	300
-	-	-	-	-	-	3	940	-	-	-	-	3	940	1	350	1	150	2	500
-	-	1	125	-	-	1	250	-	-	-	-	2	375	1	100	-	-	1	100
-	-	-	-	-	-	-	-	1	320	2	440	3	760	1	200	-	-	1	200
-	-	1	300	-	-	1	260	-	-	-	-	2	560	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	850	-	-	2	850
-	-	-	-	-	-	1	750	-	-	-	-	1	750	2	1,000	-	-	2	1,000
-	-	-	-	-	-	2	1,050	-	-	1	300	3	1,350	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	1	350	1	350	1	200	-	-	1	200
-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	380	-	-	2	380
1	470	4	730	-	-	-	-	-	-	1	300	6	1,500	2	607	-	-	2	607
1	450	1	990	-	-	-	-	-	-	-	-	2	1,440	7	1,751	-	-	7	1,751
2	950	1	160	-	-	-	-	-	-	-	-	3	1,110	10	1,680	-	-	10	1,680
1	650	-	-	-	-	-	-	-	-	-	-	1	650	9	1,841	-	-	9	1,841
1	80	1	387	-	-	-	-	-	-	2	450	4	917	2	280	-	-	2	280
-	-	-	-	-	-	-	-	-	-	1	70	1	70	8	1,271	-	-	8	1,271
1	125	2	600	-	-	-	-	-	-	1	70	4	795	6	1,360	-	-	6	1,360
-	-	1	120	-	-	-	-	-	-	-	-	1	120	8	1,117	-	-	8	1,117
1	486	3	855	-	-	-	-	-	-	-	-	4	1,341	6	1,282	-	-	6	1,282
-	-	6	1,514	-	-	-	-	-	-	-	-	6	1,514	5	907	-	-	5	907
1	280	3	786	-	-	-	-	-	-	-	-	4	1,066	5	923	-	-	5	923
-	-	1	350	-	-	1	240	-	-	-	-	2	590	10	2,132	-	-	10	2,132
-	-	2	481	-	-	-	-	-	-	-	-	2	481	6	1,008	-	-	6	1,008
1	610	2	852	-	-	-	-	-	-	-	-	3	1,462	3	633	-	-	3	633
2	542	-	-	-	-	-	-	-	-	-	-	2	542	6	996	-	-	6	966
1	184	-	-	-	-	-	-	-	-	-	-	1	184	-	-	-	-	-	-
-	-	2	595	-	-	-	-	-	-	-	-	2	595	-	-	-	-	-	-
1	180	1	280	-	-	-	-	-	-	-	-	2	460	3	529	-	-	3	529
-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	552	-	-	4	552
1	320	-	-	-	-	-	-	-	-	-	-	1	320	4	627	-	-	4	627
-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	723	-	-	3	723
-	-	1	172	-	-	-	-	-	-	-	-	1	172	5	1,149	-	-	5	1,149
for 1830–31 have not yet been received.							-	-	-	-	-	-	-	-	-	-	-	-	-

* *continued on p. 796.*

(2.)—Number of Ships and Amount of Tonnage Cleared Outwards

* continued from p. 795.

	19.										20.		21.					
TO - -	CAPE OF GOOD HOPE.										NEW GUINEA.		MOSAMBIQUE.					
FLAGS -	British.		American.		Danish.		Hamburgh.		TOTAL.		British.		Portuguese.		British.		TOTAL.	
YEARS.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.
1793-4 } 1794-5 }	-	-	-	-	-	-	-	-	-	-	There are not any Returns of the External							
1795-6 -	1	311	-	-	-	-	-	-	1	311	-	-	-	-	-	-	-	-
1796-7 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1797-8 -	-	-	-	-	-	-	-	-	-	-	1	150	-	-	-	-	-	-
1798-9 -	-	-	-	-	-	-	-	-	-	-	2	400	-	-	-	-	-	-
1799-1800	2	580	-	-	-	-	-	-	2	580	-	-	-	-	-	-	-	-
1800-1 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1801-2 -	3	1,464	3	750	-	-	-	-	6	2,214	-	-	-	-	-	-	-	-
1802-3 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1803-4 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1804-5 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1805-6 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1806-7 -	4	1,295	-	-	-	-	-	-	4	1,295	-	-	-	-	-	-	-	-
1807-8 -	1	230	-	-	-	-	-	-	1	230	-	-	-	-	-	-	-	-
1808-9 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1809-10 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1810-11 -	1	125	-	-	-	-	-	-	1	125	-	-	-	-	-	-	-	-
1811-12 -	3	702	-	-	-	-	-	-	3	702	-	-	-	-	-	-	-	-
1812-13 -	2	730	-	-	-	-	-	-	2	730	-	-	-	-	-	-	-	-
1813-14 -	2	684	-	-	-	-	-	-	2	684	-	-	1	220	-	-	1	220
1814-15 -	3	943	-	-	-	-	-	-	3	943	-	-	1	220	-	-	1	220
1815-16 -	9	3,380	-	-	-	-	-	-	9	3,380	-	-	-	-	-	-	-	-
1816-17 -	8	1,691	-	-	-	-	-	-	8	1,691	-	-	-	-	-	-	-	-
1817-18 -	-	-	-	-	-	-	-	-	-	-	-	-	1	220	-	-	1	220
1818-19 -	5	1,549	-	-	-	-	-	-	5	1,549	-	-	-	-	-	-	-	-
1819-20 -	8	2,822	-	-	-	-	-	-	8	2,822	-	-	-	-	-	-	-	-
1820-21 -	2	888	-	-	-	-	-	-	2	888	-	-	-	-	-	-	-	-
1821-22 -	3	887	-	-	-	-	-	-	3	887	-	-	-	-	-	-	-	-
1822-23 -	7	2,434	-	-	-	-	-	-	7	2,434	-	-	-	-	1	87	1	87
1823-24 -	7	1,461	-	-	-	-	-	-	7	1,461	-	-	-	-	-	-	-	-
1824-25 -	2	450	-	-	-	-	-	-	2	450	-	-	-	-	-	-	-	-
1825-26 -	5	1,034	-	-	-	-	-	-	5	1,034	-	-	-	-	-	-	-	-
1826-27 -	2	398	-	-	-	-	-	-	2	398	-	-	-	-	-	-	-	-
1827-28 -	4	833	-	-	-	-	-	-	4	833	-	-	-	-	-	-	-	-
1828-29 -	1	535	-	-	-	-	-	-	1	535	-	-	-	-	-	-	-	-
1829-30 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1830-31 -	-	-	-	-	-	-	-	-	-	The Returns of the External Commerce of Bengal								

from the Port of *Calcutta*, between 1793 and 1831—*continued.*

22. JAVA.												23. AMBOYNA		24. SUMATRA.															
Dutch.		British.		French.		American.		Danish.		TOTAL.		British.		British.		French.		American		Danish.		Dutch.		Portuguese		Indian		TOTAL	
Ships	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons	Ships	Tons.	Ships	Tons.	Ships	Tons.	Ships	Tons	Ships	Tons.
Commerce of Bengal for these years.										-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	2,050	-	-	-	-	1	200	-	-	-	-	-	-	5	2,250
-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	1,010	-	-	-	-	-	-	-	-	-	-	-	-	2	1,010
-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	1,233	-	-	-		-	-	-	-	-	-	-	-	3	1,233
-	-	-	-	-	-	-	-	-	-	-	-	-	-	6	1,825	-	-	-	-	-	-	-	-	-	-	-	-	6	1,825
-	-	-	-	-	-	-	-	-	-	-	-	-	-	8	2,990	-	-	1	95	1	300	-	-		-	-	-	10	3,385
-	-	-	-	-	-	-	-	-	-	-	-	-	-	13	5,190	-	-	-	-	-	-	-	-	-	-	-	-	13	5,190
-	-	2	450	-	-	-	-	-	-	2	450	-	-	9	2,970	-	-	-	-	-	-	-	-	-	-	-	-	9	2,970
-	-	-	-	-	-	-	-	-	-	-	-	-	-	10	2,710	-	-	-	-	-	-	-	-	-	-	-	-	10	2,710
-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	900	-	-	-	-	-	-	-	-	-	-	-	-	3	900
-	-	-	-	-	-	-	-	-	-	-	-	-	-	10	2,935	-	-	-	-	-	-	-	-	-	-	-	-	10	2,935
-	-	-	-	-	-	-	-	3	866	3	866	-	-	5	1,982	-	-	-	-	-	-	-	-	-	-	-	-	5	1,982
-	-	-	-	-	-	-	-	-	-	-	-	-	-	8	2,215	-	-	-	-	-	-	-	-	-	-	-	-	8	2,215
-	-	-	-	-	-	-	-	-	-	-	-	-	-	5	2,096	-	-	-	-	-	-	-	-	-	-	-		5	2,096
-	-	-	-	-	-	-	-	-	-	-	-	-	-	6	1,863	-	-	-	-	-	-	-	-	-	-	-	-	6	1,863
-	-	2	580	-	-	-	-	-	-	2	580	5	2,080	6	1,055	-	-	-	-	-	-	-	-	-	-	-	-	6	1,055
-	-	13	4,549	-	-	-	-	-	-	13	4,549	5	954	12	2,856	-	-	-	-	-	-	-	-	-	-	-	-	12	2,856
-	-	25	8,332	-	-	-	-	-	-	25	8,332	-	-	7	2,366	-	-	-	-	-	-	-	-	-	-	-	-	7	2,366
-	-	10	3,115	-	-	-	-	-	-	10	3,115	1	90	13	3,324	-	-	-	-	-	-	-	-	-	-	-	-	13	3,324
-	-	13	4,190	-	-	-	-	-	-	13	4,190	2	256	11	2,937	-	-	-	-	-	-	-	-	-	-	-	-	11	2,937
-	-	15	4,258	-	-	-	-	-	-	15	4,258	-	-	9	2,976	-	-	-	-	-	-	-	-	-	-	-	-	9	2,976
-	-	6	1,802	-	-	-	-	-	-	6	1,802	2	921	7	1,959	-	-	-	-	-	-	-	-	-	-	-	-	7	1,959
1	190	9	2,279	-	-	-	-	-	-	10	2,469	-	-	14	3,760	-	-	-	-	-	-	-	-	-	-	-	-	14	3,760
-	-	3	814	-	-	-	-	1	250	4	1,064	-	-	11	2,369	-	-	-	-	-	-	-	-	-	-	-	-	11	2,369
1	250	17	4,644	-	-	-	-	1	200	19	5,094	-	-	13	3,483	-	-	-	-	-	-	1	45	-	-	-	-	14	3,528
1	683	17	4,720	-	-	-	-	-	-	18	5,403	-	-	6	1,860	-	-	-	-	-	-	-	-	-	-	-	-	6	1,860
2	473	11	3,932	-	-	-	-	-	-	13	4,405	-	-	8	2,444	-	-	-	-	-	-	-	-	-	-	-	-	8	2,444
3	502	10	3,761	-	-	-	-	-	-	13	4,263	-	-	5	1,785	-	-	-	-	-	-	2	298	-	-	-	-	7	2,083
1	320	8	3,053	-	-	-	-	-	-	9	3,373	-	-	2	541	-	-	-	-	-	-	3	728	-	-	-	-	5	1,269
-	-	4	1,525	-	-	-	-	-	-	4	1,525	-	-	3	1,264	1	170	-	-	-	-	-	-	-	-	-	-	4	1,434
4	1,027	9	2,147	-	-	-	-	-	-	13	3,174	-	-	2	369	-	-	-	-	-	-	-	-	-	-	-	-	2	369
3	970	6	1,367	-	-	-	-	-	-	9	2,337	-	-	6	1,389	-	-	-	-	-	-	-	-	-	-	-	-	6	1,389
3	1,020	3	973	-	-	-	-	-	-	6	1,993	-	-	1	198	-	-	-	-	-	-	-	-	-	-	-	-	1	198
2	460	1	255	-	-	-	-	-	-	3	715	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	444	3	578	1	340	-	-	-	-	6	1,362	-	-	-	-	-	-	-	-	-	-	1	119	-	-	-	-	1	119
for 1830–31 have not yet been received.										-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

* continued on p. 798.

(2.)—Number of Ships and Amount of Tonnage Cleared Outwards

* continued from p. 797.

25.

TO -	PENANG AND EASTWARDS.															
FLAGS -	British.		French.		American.		Danish.		Dutch.		Portuguese.		Indian.		TOTAL.	
YEARS.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.
1793-4 - 1794-5 -	-	-	-	-	-	-	-	-	-	-	There are not any Returns of the External					
1795-6 -	31	7,000	-	-	-	-	3	1,146	-	-	-	-	-	-	34	8,146
1796-7 -	22	6,120	-	-	1	487	5	1,670	-	-	-	-	-	-	28	8,277
1797-8 -	9	1,820	-	-	-	-	10	4,010	-	-	-	-	-	-	19	5,830
1798-9 -	18	4,215	-	-	-	-	2	450	-	-	-	-	-	-	20	4,665
1799-1800	28	7,797	-	-	-	-	1	150	-	-	-	-	-	-	29	7,947
1800-1 -	29	7,274	-	-	-	-	-	-	-	-	1	300	-	-	30	7,574
1801-2 -	34	8,469	-	-	-	-	1	350	-	-	1	450	1	400	37	9,669
1802-3 -	42	13,879	-	-	-	-	-	-	-	-	-	-	1	150	43	14,029
1803-4 -	34	7,725	-	-	-	-	1	250	-	-	-	-	-	-	35	7,975
1804-5 -	28	8,495	-	-	-	-	-	-	-	-	-	-	-	-	28	8,495
1805-6 -	28	10,386	-	-	-	-	-	-	-	-	1	350	-	-	29	10,736
1806-7 -	21	7,312	-	-	-	-	3	392	-	-	-	-	-	-	24	7,704
1807-8 -	26	7,540	-	-	-	-	1	272	-	-	-	-	1	500	28	8,312
1808-9 -	25	4,232	-	-	-	-	-	-	-	-	-	-	3	900	28	5,132
1809-10 -	25	5,819	-	-	-	-	-	-	-	-	-	-	-	-	25	5,819
1810-11 -	22	4,867	-	-	-	-	-	-	-	-	-	-	-	-	22	4,867
1811-12 -	19	4,614	-	-	-	-	-	-	-	-	-	-	3	1,200	22	5,814
1812-13 -	17	4,223	-	-	-	-	-	-	-	-	-	-	-	-	17	4,223
1813-14 -	31	8,620	-	-	-	-	-	-	-	-	-	-	1	80	32	8,700
1814-15 -	18	4,233	-	-	-	-	-	-	-	-	-	-	-	-	18	4,233
1815-16 -	19	3,985	-	-	-	-	-	-	-	-	-	-	-	-	19	3,985
1816-17 -	19	6,573	-	-	-	-	-	-	-	-	-	-	-	-	19	6,573
1817-18 -	22	4,493	-	-	-	-	-	-	-	-	-	-	-	-	22	4,493
1818-19 -	23	5,039	-	-	-	-	-	-	-	-	-	-	1	150	24	5,189
1819-20 -	11	2,331	-	-	-	-	-	-	-	-	-	-	1	350	12	2,681
1820-21 -	20	5,367	-	-	-	-	-	-	-	-	-	-	1	210	21	5,577
1821-22 -	32	11,291	-	-	-	-	-	-	-	-	-	-	-	-	32	11,291
1822-23 -	26	9,158	-	-	-	-	-	-	-	-	-	-	1	438	27	9,596
1823-24 -	18	6,151	-	-	-	-	-	-	-	-	-	-	1	500	19	6,651
1824-25 -	14	3,559	-	-	-	-	-	-	-	-	-	-	-	-	14	3,559
1825-26 -	15	4,709	-	-	-	-	-	-	-	-	-	-	-	-	15	4,709
1826-27 -	17	4,615	-	-	-	-	1	250	-	-	-	-	1	150	19	5,015
1827-28 -	19	4,162	-	-	-	-	-	-	-	-	-	-	1	580	20	4,742
1828-29 -	14	3,111	1	800	-	-	-	-	-	-	-	-	-	-	15	3,911
1829-30 -	17	4,102	-	-	-	-	-	-	-	-	-	-	-	-	17	4,102
1830-31 -	-	-	-	-	-	-	-	-	The Returns of the External Commerce of Bengal							

from the Port of *Calcutta*, between 1793 and 1831—*continued.*

26.

PEGUE.

British.		French.		American.		Danish.		Dutch.		Portuguese.		Indian.		TOTAL.	
Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.
Commerce of Bengal for these years.						-	-	-	-	-	-	-	-	-	-
17	4,500	-	-	-	-	-	-	-	-	-	-	-	-	17	4,500
5	845	-	-	-	-	1	700	-	-	-	-	2	840	6	1,740
3	600	-	-	-	-	1	300	-	-	-	-	2	190	6	1,090
7	1,580	-	-	-	-	-	-	-	-	-	-	2	550	9	2,130
5	1,170	-	-	-	-	-	-	-	-	-	-	3	450	8	1,620
10	2,350	-	-	-	-	-	-	-	-	-	-	4	850	14	3,200
8	1,470	-	-	-	-	-	-	-	-	-	-	1	500	9	1,970
6	1,776	-	-	-	-	-	-	-	-	-	-	1	150	7	1,926
6	2,165	-	-	-	-	-	-	-	-	-	-	1	50	7	2,215
2	600	-	-	-	-	-	-	-	-	-	-	1	150	3	750
7	937	-	-	-	-	-	-	-	-	-	-	2	500	9	1,437
3	185	-	-	-	-	-	-	-	-	-	-	2	210	5	395
9	1,640	-	-	-	-	-	-	-	-	-	-	3	740	12	2,380
6	1,517	-	-	-	-	-	-	-	-	-	-	4	540	10	2,057
2	320	-	-	-	-	-	-	-	-	-	-	3	285	5	605
6	1,585	-	-	-	-	-	-	-	-	-	-	3	385	9	1,970
5	1,060	-	-	-	-	-	-	-	-	-	-	4	1,000	9	2,060
4	1,020	-	-	-	-	-	-	-	-	-	-	3	400	7	1,420
10	1,976	-	-	-	-	-	-	-	-	-	-	6	1,270	16	3,246
16	2,696	-	-	-	-	-	-	-	-	-	-	5	750	21	3,646
9	1,290	-	-	-	-	-	-	-	-	-	-	10	1,700	19	2,990
4	790	-	-	-	-	-	-	-	-	-	-	3	950	7	1,740
7	2,697	-	-	-	-	-	-	-	-	-	-	6	1,225	13	3,922
4	877	-	-	-	-	-	-	-	-	-	-	1	150	5	1,027
7	4,009	-	-	-	-	-	-	-	-	-	-	4	600	11	4,609
10	4,615	-	-	-	-	-	-	-	-	-	-	1	150	11	4,765
15	8,164	-	-	-	-	-	-	-	-	-	-	3	950	18	9,114
22	9,506	-	-	-	-	-	-	-	-	-	-	-	-	22	9,506
10	3,841	-	-	-	-	-	-	-	-	-	-	-	-	10	3,841
17	5,234	-	-	-	-	-	-	-	-	-	-	6	900	23	6,134
32	7,197	-	-	-	-	-	-	-	-	-	-	1	150	33	7,347
28	11,014	-	-	-	-	-	-	-	-	-	-	1	150	29	11,164
53	15,092	-	-	-	-	-	-	1	76	-	-	3	450	57	15,618
16	4,651	-	-	-	-	-	-	-	-	-	-	3	450	19	5,101
13	2,849	-	-	-	-	-	-	-	-	-	-	3	450	16	3,299
for 1830-31 have not yet been received.							-	-	-	-	-	-	-	-	-

* continued on p. 800.

(2.)—Number of SHIPS and Amount of TONNAGE Cleared Outwards

* *continued from p.* 799.	27.										28. - - - - -							
TO - -	CEYLON.										ARABIAN AND PERSIAN GULFS. - -							
FLAGS -	British.		French.		Danish.		Indian.		TOTAL.		British.		American.		Danish.		Dutch.	
YEARS.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.
1793-4 1794-5	-	-	-	-	-	-	-	-	-	-	-	There are not any Returns of the External						
1795-6	-	-	-	-	-	-	-	-	-	-	3	1,106	-	-	-	-	-	-
1796-7	-	-	-	-	-	-	-	-	-	-	1	300	-	-	-	-	-	-
1797-8	-	-	-	-	-	-	-	-	-	-	1	400	-	-	-	-	-	-
1798-9	-	-	-	-	-	-	-	-	-	-	1	400	-	-	-	-	-	-
1799-1800	-	-	-	-	-	-	-	-	-	-	1	50	-	-	-	-	-	-
1800-1	-	-	-	-	-	-	-	-	-	-	1	200	-	-	-	-	-	-
1801-2	-	-	-	-	-	-	-	-	-	-	3	995	-	-	-	-	-	-
1802-3	-	-	-	-	-	-	-	-	-	-	5	1,790	-	-	-	-	-	-
1803-4	-	-	-	-	-	-	-	-	-	-	1	350	-	-	-	-	-	-
1804-5	8	2,500	-	-	-	-	10	1,500	18	4,000	2	580	-	-	-	-	-	-
1805-6	19	6,160	-	-	-	-	8	1,650	27	7,810	7	2,460	-	-	-	-	-	-
1806-7	6	1,662	-	-	-	-	12	1,925	18	3,587	7	2,060	-	-	-	-	-	-
1807-8	12	3,181	-	-	-	-	7	1,050	19	4,231	5	1,460	-	-	-	-	-	-
1808-9	7	1,910	-	-	-	-	7	1,050	14	2,960	10	3,094	-	-	-	-	-	-
1809-10	7	1,796	-	-	-	-	7	1,050	14	2,846	6	2,157	-	-	-	-	-	-
1810-11	-	-	-	-	-	-	6	900	6	900	4	1,238	-	-	-	-	-	-
1811-12	6	1,714	-	-	-	-	7	1,050	13	2,764	5	1,424	-	-	-	-	-	-
1812-13	14	5,195	-	-	-	-	2	300	16	5,495	6	2,086	-	-	-	-	-	-
1813-14	12	3,644	-	-	-	-	4	600	16	4,244	8	2,823	-	-	-	-	-	-
1814-15	12	2,795	-	-	-	-	2	300	14	3,095	6	1,999	-	-	-	-	-	-
1815-16	9	2,254	-	-	-	-	7	1,050	16	3,304	8	3,154	-	-	-	-	-	-
1816-17	8	3,101	-	-	-	-	1	150	9	3,251	9	3,716	-	-	-	-	-	-
1817-18	8	1,674	-	-	-	-	1	150	9	1,824	13	5,075	-	-	-	-	-	-
1818-19	30	16,296	-	-	-	-	5	817	35	17,113	17	6,819	-	-	-	-	-	-
1819-20	6	1,803	-	-	-	-	2	300	8	2,103	16	6,785	-	-	-	-	-	-
1820-21	2	235	-	-	-	-	1	150	3	385	12	5,518	-	-	-	-	-	-
1821-22	2	508	1	575	-	-	2	300	5	1,383	15	6,748	-	-	-	-	-	-
1822-23	5	2,015	-	-	-	-	3	450	8	2,465	10	4,261	-	-	-	-	-	-
1823-24	7	2,787	-	-	-	-	2	300	9	3,087	5	1,733	-	-	1	150	-	-
1824-25	3	740	-	-	-	-	-	-	3	740	4	1,752	-	-	-	-	-	-
1825-26	2	260	-	-	-	-	4	600	6	860	7	2,938	-	-	-	-	-	-
1826-27	4	1,182	-	-	-	-	2	300	6	1,482	17	6,525	-	-	-	-	-	-
1827-28	2	493	-	-	-	-	2	300	4	793	9	3,958	-	-	-	-	-	-
1828-29	-	-	-	-	-	-	2	300	2	300	7	2,500	-	-	-	-	-	-
1829-30	1	159	-	-	-	-	-	-	1	159	7	2,444	-	-	-	-	-	-
1830-31	-	-	-	-	-	-	-	-	-	-	The Returns of the External Commerce of Bengal							

East India House,
15 August 1832.

from the Port of *Calcutta*, between 1793 and 1831—*continued.*

28.					29.						30.		31.	
ARABIAN AND PERSIAN GULFS.					MALDIVE ISLANDS.						VARIOUS PLACES.		GRAND TOTAL.	
Portuguese.	Indian.		TOTAL.		British		Indian.		TOTAL.					
Tons.	Ships.	Tons.	Ships.	Tons	Ships	Tons.	Ships	Tons.	Ships	Tons.	Ships.	Tons.	Ships.	Tons
-	-	Commerce of Bengal for these years.												
-	9	3,275	12	4,375	-	-	19	1,343	19	1,343	-	-	184	67,785
											Leghorn, Venetian Flag.			
-	17	6,675	18	6,975	-	-	21	1,490	21	1,490	1	150	172	50,416
-	11	4,550	12	4,950	-	-	8	480	8	480	-	-	146	57,024
-	10	4,150	11	4,550	-	-	11	1,540	11	1,540	-	-	112	42,468
-	9	3,750	10	3,800	-	-	17	2,550	17	2,550	-	-	149	56,582
-	7	3,400	8	3,600	-	-	33	4,950	33	4,950	-	-	162	52,132
-	11	5,350	14	6,345	-	-	23	3,450	23	3,450	-	-	185	68,204
-	8	4,100	13	5,890	-	-	25	3,750	25	3,750	-	-	192	68,601
-	12	6,420	13	6,770	-	-	25	3,750	25	3,750	-	-	192	63,805
-	11	5,879	13	6,459	-	-	20	3,250	20	3,250	-	-	179	66,473
-	28	11,993	35	14,453	1	400	12	1,800	13	2,200	-	-	229	82,679
-	22	9,880	29	11,940	1	225	22	3,300	23	3,525	-	-	241	89 750
250	22	9,825	28	11,535	2	900	26	3,900	28	4,800	-	-	206	74,470
-	7	2,950	17	6,044	-	-	25	3,750	25	3,750	-	-	154	51,054
-	26	10,910	32	13,067	1	400	18	2,700	19	3,100	-	-	188	73,165
-	8	3,000	12	4,238	-	-	25	3,750	25	3,750	-	-	181	54,707
-	14	6,550	19	7,974	1	450	24	3,600	25	4,050	-	-	226	83,473
-	18	8,025	24	10,111	-	-	24	3,600	24	3,600	-	-	231	85,612
-	14	6,400	22	9,223	5	1,800	29	4,350	34	6,150	-	-	255	93,535
-	14	5,375	20	7,374	1	250	32	4,800	33	5,050	-	-	243	86,520
											Russia, Russian Flag.			
-	13	4,950	21	8,104	2	700	28	4,200	30	4,900	2	829	299	102,436
-	15	5,428	24	9,144	2	700	23	3,450	25	4,150	-	-	340	129,697
											Okhotsk, British Flag			
-	16	6,553	29	11,628	2	841	31	4,650	33	5,491	2	130	397	153,111
-	22	8,769	39	14,588	1	100	16	2,400	17	2,500	-	-	415	164,617
-	16	7,045	32	13,830	1	500	16	2,400	17	2,900	-	-	323	121,397
-	18	8,248	30	13,766	-	-	21	3,150	21	3,150	-	-	274	113,617
-	18	7,961	33	14,709	-	-	27	4,153	27	4,153	-	-	290	117,490
-	10	4,117	20	8,378	1	203	33	4,950	34	5,153	-	-	301	122,055
-	9	4,385	15	6,268	-	-	27	4,050	27	4,050	-	-	225	89,587
-	7	3,475	11	5,227	-	-	20	3,000	20	3,000	-	-	191	79,044
-	10	3,641	17	6,579	1	203	9	1,350	10	1,553	-	-	251	95,429
-	8	3,273	25	9,798	-	-	14	2,100	14	2,100	-	-	256	101,096
-	14	6,259	23	10,217	-	-	16	2,400	16	2,400	-	-	313	116,169
-	11	4,893	18	7,393	-	-	11	1,650	11	1,650	-	-	278	109,376
-	11	5,083	18	7,527	-	-	11	1,650	11	1,650	-	-	242	90,583

or 1830–31 have not yet been received.

Tho^s Fisher,
Searcher of the Records.

(3.)—A RETURN of the Number of SHIPS and the Amount of TONNAGE which have ENTERED INWARDS, Countries beyond the Territories of the three Presidencies; distinguishing the Countries

	1.						2.					
From -	UNITED KINGDOM.						FRANCE.					
FLAGS -	British.		American.		TOTAL.		French.		British and American.		TOTAL.	
YEARS	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships	Tons.	Ships.	Tons.
1793 - - 1794 - - 1795 - - 1796 - - 1797 - - 1798 - - 1799 - - 1800 - - 1801 - -	-	-	-	-	-	-	-	-	There are not any Returns of th			
1802* - -	25	19,064	-	-	25	19,064	1	258	-	-	1	258
1803 - - -	22	17,186	-	-	22	17,186	1	600	-	-	1	600
1804 - - -	21	16,130	-	-	21	16,130	-	-	-	-	-	-
1805 - - -	28	24,707	1	341	29	25,048	-	-	-	-	-	-
1806 - - -	31	21,679	-	-	31	21,679	-	-	1	American 294	1	294
1807 - - -	22	19,653	-	-	22	19,653	-	-	-	-	-	-
1808 - - -	29	22,973	-	-	29	22,973	-	-	-	-	-	-
1809 - - -	20	15,658	-	-	20	15,658	-	-	-	-	-	-
1810† - -	26	17,625	-	-	26	17,625	-	-	-	-	-	-
1811-12 - -	19	15,381	-	-	19	15,381	-	-	-	-	-	-
1812-13 - -	16	13,234	-	-	16	13,234	-	-	-	-	-	-
1813-14 - -	20	17,489	-	-	20	17,489	-	-	-	-	-	-
1814-15 - -	18	15,180	-	-	18	15,180	-	-	-	-	-	-
1815-16 - -	26	20,120	-	-	26	20,120	-	-	-	-	-	-
1816-17 - -	41	26,547	-	-	41	26,547	-	-	-	-	-	-
1817-18 - -	40	26,667	-	-	40	26,667	2	722	-	-	2	722
1818-19 - -	39	22,635	-	-	39	22,635	1	367	-	-	1	367
1819-20 - -	27	16,011	-	-	27	16,011	-	-	-	-	-	-
1820-21 - -	32	18,370	-	-	32	18,370	1	238	-	-	1	238
1821-22 - -	33	18,731	-	-	33	18,731	1	311	-	-	1	311
1822-23 - -	31	21,168	-	-	31	21,168	3	788	-	-	3	788
1823-24 - -	31	18,496	-	-	31	18,496	1	222	-	-	1	222
1824-25 - -	34	22,562	-	-	34	22,562	5	1,382	1	British 200	6	1,582
1825-26 - -	38	24,325	-	-	38	24,325	4	1,023	-	-	4	1,023
1826-27 - -	36	21,553	-	-	36	21,553	8	1,778	-	-	8	1,778
1827-28 - -	39	21,427	-	-	39	21,427	9	2,283	-	-	9	2,283
1828-29 - -	40	23,873	-	-	40	23,873	16	3,965	1	261	17	4,226
1829-30 - -	31	18,791	-	-	31	18,791	19	5,925	-	-	19	5,925
1830-31 - -	-	-	-	-	-	- The Returns of the External Commerce of Fort St. Georg						

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* The Returns of the Years 1802 to 1806 exhibit the Ships and Tonnage of the Port of Fort St. George only; n

† There are no Statements of Vessels and Tonnage entered Inwards from the subordinate Ports in the first four Month

between the Years 1793 and 1831, at the Port of *Fort St. George* and the Ports subordinate thereto, from from whence the Vessels came, and stating the Flag under which they sailed.

3.						4.		5.		6.		7.		8.	
AMERICA.						HAMBURGH.		ANTWERP & LEGHORN.		COPENHAGEN		SPAIN.		GIBRALTAR.	
American.		British.		TOTAL.		Hamburgh.		American.		Danish.		Spanish.		British.	
Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.
External Commerce of Fort St. George for these years.									-	-	-	-	-	-	-
2	424	-	-	2	424	1	496	1	245	2	950	-	-	-	-
5	1,402	-	-	5	1,402	-	-	-	-	1	347	1	500	-	-
11	2,967	-	-	11	2,967	1	200	-	-	3	2,000	-	-	-	-
16	4,284	-	-	16	4,284	-	-	1	330	1	240	-	-	-	-
10	2,972	-	-	10	2,972	-	-	1	297	1	500	-	-	-	-
11	4,325	-	-	11	4,325	-	-	1	331	-	-	-	-	-	-
3	618	-	-	3	618	-	-	-	-	-	-	-	-	-	-
2	374	-	-	2	374	-	-	-	-	-	-	-	-	-	-
8	1,820	-	-	8	1,820	-	-	-	-	-	-	-	-	-	-
5	1,051	-	-	5	1,051	-	-	-	-	-	-	-	-	-	-
1	374	-	-	1	374	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1	90	-	-	1	90	-	-	-	-	-	-	-	-	-	-
6	2,381	-	-	6	2,381	-	-	-	-	-	-	-	-	-	-
2	958	-	-	2	958	-	-	-	-	1	300	-	-	-	-
6	1,911	1	135	7	2,046	-	-	-	-	1	670	-	-	-	-
1	336	-	-	1	336	-	-	-	-	1	486	-	-	-	-
2	656	-	-	2	656	-	-	-	-	-	-	-	-	-	-
3	730	-	-	3	730	-	-	-	-	-	-	-	-	-	-
3	855	-	-	3	855	-	-	-	-	2	918	-	-	-	-
-	-	-	-	-	-	-	-	-	-	1	353	-	-	-	-
1	99	-	-	1	99	-	-	-	-	-	-	-	-	-	-
1	478	-	-	1	478	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	155
1	331	-	-	1	331	-	-	-	-	-	-	-	-	-	-
1	279	-	-	1	279	-	-	-	-	-	-	-	-	-	-
2	627	-	-	2	627	-	-	-	-	-	-	-	-	-	-
for the year 1830-31 have not yet been received.								-	-	-	-	-	-	-	-

(continued on the following pages, fols. 804, 805.)

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leturns having been received from the Ports subordinate to that Presidency during those years.

f 1811; but the Tonnage Inward for the Port of Fort St. George for that period is included in the Statement of 1811/12.

Tho^s Fisher, Searcher of the Records.

(3.)—RETURN of Number of Ships and Amount of Tonnage entered Inwards, -

(continued from p. 803.) *9. 10. 11. 12.

From -	PORTUGAL.						BRAZILS.		SOUTH AMERICA.		CHINA.							
FLAGS -	Portuguese		British and American.		TOTAL.		Portuguese.		British and Spanish.		British.		Portuguese and Danish.		Arab and Indian.		TOTAL.	
YEARS.	Ships	Tons.	Ships	Tons.	Ships	Tons.	Ships	Tons.	Ships	Tons.	Ships	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.
1793 1794 1795 1796 1797 1798 1799 1800 1801	-	-	-	-	-	-	-	-	-	-	-	-	There are not any Returns of the					
1802 *	1	650	-	-	1	650	-	-	-	-	4	2,243	-	-	-	-	4	2,243
1803	4	1,440	-	-	4	1,440	-	-	-	-	1	600	-	-	-	-	1	600
1804	4	2,000	-	-	4	2,000	-	-	-	-	5	3,300	-	-	-	-	5	3,300
1805	-	-	American 1	220	1	220	-	-	-	-	2	1,550	-	-	-	-	2	1,550
1806	5	2,500	-	-	5	2,500	-	-	-	-	2	930	-	-	-	-	2	930
1807	1	250	1	373	2	623	-	-	-	-	9	4,835	-	-	-	-	9	4,835
1808	-	-	-	-	-	-	-	-	-	-	3	2,461	-	-	-	-	3	2,461
1809	-	-	-	-	-	-	-	-	-	-	3	1,950	-	-	4	788	7	2,738
1810 †	1	500	-	-	1	500	-	-	-	-	2	1,442	-	-	1	75	3	1,517
1811-12	-	-	-	-	-	-	1	400	-	-	3	1,120	-	-	1	800	4	1,920
1812-13	2	950	-	-	2	950	2	590	-	-	1	260	-	-	-	-	1	260
1813-14	2	1,190	British 1	736	3	1,926	-	-	-	-	1	375	-	-	-	-	1	375
1814-15	2	700	-	-	2	700	1	180	-	-	2	725	-	-	-	-	2	725
1815-16	4	1,870	-	-	4	1,870	-	-	-	-	1	342	-	-	-	-	1	342
1816-17	3	1,560	-	-	3	1,560	-	-	-	-	-	-	-	-	-	-	-	-
1817-18	1	250	-	-	1	250	-	-	-	-	4	2,101	-	-	-	-	4	2,101
1818-19	1	800	-	-	1	800	-	-	-	-	2	848	-	-	-	-	2	848
1819-20	1	300	-	-	1	300	-	-	-	-	-	-	-	-	-	-	-	-
1820-21	1	600	-	-	1	600	-	-	-	-	3	1,534	-	-	-	-	3	1,534
1821-22	-	-	-	-	-	-	-	-	-	-	3	1,782	-	-	-	-	3	1,782
1822-23	-	-	-	-	-	-	-	-	-	-	1	597	-	-	-	-	1	597
1823-24	-	-	-	-	-	-	-	-	-	-	2	1,074	Portuguese 1	100	-	-	3	1,174
1824-25	-	-	-	-	-	-	-	-	-	-	12	4,714	2	650	-	-	14	5,364
1825-26	-	-	-	-	-	-	-	-	-	-	3	2,171	3	670	-	-	6	2,841
1826-27	-	-	-	-	-	-	-	-	-	-	7	4,025	4	1,062	-	-	11	5,087
1827-28	-	-	-	-	-	-	-	-	-	-	7	4,782	3	560	-	-	10	5,342
1828-29	-	-	-	-	-	-	-	-	-	-	6	4,470	1	340	-	-	7	4,810
1829-30	-	-	-	-	-	-	-	-	-	-	7	4,928	2	520	-	-	9	5,448
1830-31	-	-	-	-	-	-	-	-	The Returns of the External Commerce of Fort St. Georg									

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* The Returns of the Years 1802 to 1806 exhibit the Ships and Tonnage of the Port of Fort St. George only;

† There are no Statements of Vessels and Tonnage entered Inwards from the subordinate Ports in the first four Mont

between the Years 1793 and 1831, at the Port of Fort St. George—*continued.*

13.										14.	
MAURITIUS and BOURBON.										MADEIRA.	
British.		French.		Portuguese and Danish.		Arab and Indian.		TOTAL.		American and Portuguese.	
Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.
External Commerce of Fort St. George for these years.						-	-	-	-	-	-
3	410	4	460	-	-	-	-	7	870	-	-
5	1,240	5	1,186	Danish 1	300	-	-	11	2,720	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	4	1,458	-	-	4	1,458	-	-
-	-	-	-	2	300	-	-	2	300	American 2	669
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	1	331
1	250	-	-	-	-	-	-	1	250	-	-
48	7,553	-	-	-	-	1	450	49	8,003	-	-
31	7,122	-	-	-	-	-	-	31	7,122	-	-
26	6,519	-	-	-	-	-	-	26	6,519	-	-
13	3,337	-	-	-	-	-	-	13	3,337	Portuguese 1	500
33	7,666	-	-	-	-	-	-	33	7,666	-	-
28	7,709	-	-	-	-	-	-	28	7,709	American 1	297
20	3,808	-	-	-	-	-	-	20	3,808	-	-
9	1,817	-	-	-	-	-	-	9	1,817	-	-
19	2,924	-	-	-	-	-	-	19	2,924	-	-
13	2,184	-	-	-	-	-	-	13	2,184	-	-
13	2,592	1	170	-	-	1	130	15	2,892	-	-
13	3,985	2	340	-	-	-	-	15	4,325	-	-
23	4,174	3	650	Portuguese 1	90	-	-	27	4,914	-	-
11	1,856	7	1,610	-	-	-	-	18	3,466	-	-
6	1,058	3	663	-	-	-	-	9	1,721	-	-
5	840	6	810	-	-	-	-	11	1,650	-	-
4	452	3	648	-	-	-	-	7	1,100	-	-
7	2,663	1	134	-	-	-	-	8	2,797	-	-
9	2,656	3	912	-	-	1	200	13	3,768	-	-
for the year 1830–31 have not yet been received.						-	-	-	-	-	-

15.

(continued on the following pages, fols. 806, 807.)

Returns having been received from the Ports subordinate to that Presidency during those years.
of 1811; but the Tonnage Inward for the Port of Fort St. George for that period is included in the Statement of 1811/12.

Thos Fisher, Searcher of the Records.

(3.)—RETURN of the Number of SHIPS and Amount of TONNAGE ENTERED INWARDS, -

(*continued from p.* 805.)

	15.										16.	
From -	MANILLA.										NEW SOUTH WALES.	
FLAGS -	British.		French, Spanish, and Portuguese.		Hamburgh and Danish.		Arab and Indian.		TOTAL.		British.	
YEARS.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.
1793 - 1794 - 1795 - 1796 - 1797 - 1798 - 1799 - 1800 - 1801 -	-	- -	-	- -	-	- -	-	- -	There are not any Returns of the			
1802* - -	2	470	-	- -	1	Hamburgh 300	-	- -	3	770	-	- -
1803 - - -	1	300	1	French 200	1	Danish 280	-	- -	3	780	1	180
1804 - - -	2	300	-	- -	-	- -	-	- -	2	300	-	- -
1805 - - -	-	- -	1	Portuguese 230	2	770	-	- -	3	1,000	-	- -
1806 - - -	-	- -	-	- -	-	- -	-	- -	-	- -	-	- -
1807 - - -	-	- -	-	- -	-	- -	-	- -	-	- -	-	- -
1808 - - -	-	- -	-	- -	-	- -	-	- -	-	- -	-	- -
1809 - - -	-	- -	-	- -	-	- -	-	- -	-	- -	-	- -
1810† - -	3	400	1	Spanish 380	-	- -	-	- -	4	780	-	- -
1811-12 - -	1	180	2	450	-	- -	-	- -	3	630	1	522
1812-13 - -	1	300	-	- -	-	- -	-	- -	1	300	-	- -
1813-14 - -	1	270	-	- -	-	- -	-	- -	1	270	-	- -
1814-15 - -	-	- -	-	- -	-	- -	-	- -	-	- -	-	- -
1815-16 - -	1	140	1	Portuguese 120	-	- -	-	- -	2	260	-	- -
1816-17 - -	1	270	-	- -	-	- -	-	- -	1	270	-	- -
1817-18 - -	2	360	-	- -	-	- -	-	- -	2	360	-	- -
1818-19 - -	2	475	-	- -	-	- -	-	- -	2	475	-	- -
1819-20 - -	1	83	-	- -	-	- -	-	- -	1	83	-	- -
1820-21 - -	1	205	-	- -	-	- -	-	- -	1	205	-	- -
1821-22 - -	1	278	-	- -	-	- -	-	- -	1	278	-	- -
1822-23 - -	2	694	-	- -	-	- -	-	- -	2	694	-	- -
1823-24 - -	1	45	-	- -	-	- -	-	- -	1	45	1	167
1824-25 - -	2	315	-	- -	-	- -	-	- -	2	315	-	- -
1825-26 - -	1	100	-	- -	-	- -	-	- -	1	100	2	925
1826-27 - -	-	- -	1	Spanish 220	-	- -	-	- -	1	220	-	- -
1827-28 - -	1	57	-	- -	-	- -	-	- -	1	57	-	- -
1828-29 - -	-	- -	-	- -	-	- -	-	- -	-	- -	1	536
1829-30 - -	-	- -	1	250	-	- -	-	- -	1	250	1	452
1830-31 - -	-	- -	-	- -	-	- - The Returns of the External Commerce of Fort St. George						

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* The Returns of the Years 1802 to 1806 exhibit the Ships and Tonnage of the Port of Fort St. George only; no

† There are no Statements of Vessels and Tonnage entered Inwards from the subordinate Ports in the first four Months

between the Years 1793 and 1831, at the PORT of FORT ST. GEORGE, &c.—*continued.*

17.						18.		19.										20*
CAPE OF GOOD HOPE.						COAST of AFRICA.		JAVA and MOLUCCAS.										
British.		American and Danish.		TOTAL.		British and Danish.		British.		Dutch and Danish.		American, French, and Portuguese.		Arab and Indian.		TOTAL.		
Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	
External Commerce of Fort St. George for these years.								-	-	-	-	-	-	-	-	-	-	
2	1,105	-	-	2	1,105	-	-	5	1,770	-	-	-	-	-	-	5	1,770	
2	728	-	-	2	728	-	-	9	2,744	Dutch 1	280	-	-	1	280	11	3,304	
-	-	American 1	137	1	137	British 1	600	1	150	Danish 1	320	American 1	269	1	250	4	989	
-	-	Danish 1	310	1	310	2	320	-	-	1	380	1	262	-	-	2	642	
1	336	-	-	1	336	Danish 1	90	-	-	1	380	-	-	-	-	1	380	
8	3,027	-	-	8	3,027	-	-	-	-	-	-	Portuguese 1	550	-	-	1	550	
2	530	-	-	2	530	-	-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	600	-	-	2	600	-	-	-	-	-	-	-	-	-	-	-	-	
2	1,104	-	-	2	1,104	-	-	17	3,855	-	-	-	-	-	-	17	3,855	
1	300	-	-	1	300	-	-	18	5,156	-	-	-	-	1	400	19	5,556	
1	300	-	-	1	300	-	-	9	2,857	-	-	-	-	-	-	9	2,857	
3	1,060	-	-	3	1,060	British 1	50	4	1,421	-	-	-	-	-	-	4	1,421	
3	718	-	-	3	718	-	-	-	-	-	-	-	-	-	-	-	-	
1	137	-	-	1	137	-	-	2	915	-	-	-	-	-	-	2	915	
-	-	-	-	-	-	-	-	2	340	-	-	-	-	-	-	2	340	
-	-	-	-	-	-	-	-	2	419	-	-	-	-	-	-	2	419	
2	1,080	-	-	2	1,080	1	60	2	701	-	-	-	-	-	-	2	701	
-	-	-	-		-	-	-	3	1,055	-	-	-	-	-	-	3	1,055	
3	1,257	-	-	3	1,257	-	-	5	1,627	-	-	-	-	-	-	5	1,627	
3	1,272	-	-	3	1,272	-	-	6	2,702	-	-	-	-	-	-	6	2,702	
3	945	-	-	3	945	-	-	8	2,701	-	-	-	-	-	-	8	2,701	
4	1,119	-	-	4	1,119	-	-	1	480	Dutch 1	149	-	-	-	-	2	629	
-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	600	2	600	
1	345	-	-	1	345	-	-	1	294	1	130	-	-	-	-	2	424	
-	-	-	-	-	-	-	-	1	329	1	120	-	-	-	-	2	449	
-	-	-	-	-	-	-	-	-	-	1	238	-	-	-	-	1	238	
-	-	-	-	-	-	-	-	1	175	1	120	-	-	-	-	2	295	
for the year 1830–31 have not yet been received.								-	-	-	-	-	-	-	-	-	-	

(continued on the following pages, fols. 808, 809.)

Returns having been received from the Ports subordinate to that Presidency during those years.
of 1811; but the Tonnage Inward for the Port of Fort St. George for that period is included in the Statement of 1811/12.

Tho^s Fisher, Searcher of the Records.

(3.)—RETURN of the Number of SHIPS and Amount of TONNAGE ENTERED INWARDS, -

(continued from p. 807.)

From -	20. SUMATRA.										21. PENANG and EASTWARD.									
FLAGS -	British.		Dutch.		French.		Arab and Indian.		TOTAL.		British.		French, American, Danish, and Spanish.		Portuguese.		Dutch and Hamburgh.		*Arab, Indian, and Turkish.	
YEARS	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.
1793 - - - 1794 - - - 1795 - - - 1796 - - - 1797 - - - 1798 - - - 1799 - - - 1800 - - - 1801 - - -	-	-	-	-	-	-	-	-	-	-	-	-	-	- There are not any Returns of the						
1802* - -	2	350	-	-	-	-	-	-	2	350	5	1,440	-	-	-	-	-	-	Arab 1	340
1803 - - -	4	1,500	-	-	-	-	1	200	5	1,700	6	2,393	-	-	-	-	-	-	-	-
1804 - - -	1	45	-	-	-	-	-	-	1	45	12	3,013	-	-	-	-	-	-	1	200
1805 - - -	1	200	-	-	-	-	-	-	1	200	13	2,115	American 2	571	-	-	-	-	2	650
1806 - - -	-	-	-	-	-	-	1	100	1	100	11	2,093	1	304	-	-	-	-	1	100
1807 - - -	2	375	-	-	-	-	-	-	2	375	19	3,499	Danish 1	272	-	-	-	-	31	4,819
1808 - - -	2	150	-	-	-	-	1	300	3	450	17	4,560	1	75	-	-	-	-	39	5,224
1809 - - -	5	335	-	-	-	-	1	130	6	465	16	3,878	-	-	-	-	-	-	52	8,544
1810 † - -	2	950	-	-	-	-	2	470	4	1,420	14	3,524	-	-	-	-	-	-	62	9,572
1811-12 - -	-	-	-	-	-	-	-	-	-	-	44	4,730	-	-	2	450	-	-	65	8,985
1812-13 - -	-	-	-	-	-	-	-	-	-	-	51	5,800	-	-	3	430	-	-	59	8,211
1813-14 - -	-	-	-	-	-	-	-	-	-	-	29	5,210	-	-	-	-	-	-	40	6,193
1814-15 - -	-	-	-	-	-	-	-	-	-	-	60	6,956	-	-	1	300	-	-	24	2,743
1815-16 - -	-	-	-	-	-	-	-	-	-	-	56	6,441	-	-	-	-	-	-	43	6,162
1816-17 - -	-	-	-	-	-	-	-	-	-	-	59	7,007	-	-	1	300	-	-	37	3,818
1817-18 - -	-	-	-	-	-	-	-	-	-	-	117	13,194	-	-	2	440	-	-	32	5,059
1818-19 - -	-	-	-	-	-	-	-	-	-	-	91	13,625	-	-	-	-	-	-	27	4,125
1819-20 - -	-	-	-	-	-	-	-	-	-	-	116	13,843	-	-	2	500	-	-	28	4,216
1820-21 - -	-	-	-	-	-	-	-	-	-	-	97	10,921	French 1	162	2	450	-	-	15	3,447
1821-22 - -	-	-	-	-	-	-	-	-	-	-	71	14,421	-	-	2	618	Dutch 5	465	3	900
1822-23 - -	-	-	-	-	-	-	-	-	-	-	113	17,691	-	-	4	1,240	-	-	8	1,780
1823-24 - -	-	-	-	-	-	-	-	-	-	-	64	9,199	-	-	-	-	1	85	7	1,070
1824-25 - -	8	1,240	1	149	-	-	-	-	9	1,389	34	4,214	-	-	-	-	-	-	3	670
1825-26 - -	3	455	4	427	-	-	-	-	7	882	37	5,801	-	-	-	-	2	570	2	400
1826-27 - -	4	507	4	441	-	-	-	-	8	948	54	6,806	-	-	-	-	3	323	3	966
1827-28 - -	10	1,675	6	545	1	238	1	200	18	2,658	40	6,314	-	-	-	-	1	119	5 Turkish 3	880 1,243
1828-29 - -	5	808	4	546	1	134	1	166	11	1,654	38	6,572	-	-	-	-	1	120	11	2,485
1829-30 - -	4	859	2	344	-	-	-	-	6	1,203	45	7,227	-	-	-	-	1	392	Turkish 1 11	450 2,360
1830-31 - -	-	-	-	-	-	-	-	-	-	-	- The Returns of the External Commerce of Fort St. George									

* The Returns of the Years 1802 to 1806 exhibit the Ships and Tonnage of the Port of Fort St. George only; no

† There are no Statements of Vessels and Tonnage entered Inwards from the subordinate Ports in the first four Months

between the Years 1793 and 1831, at the Port of Fort St. George, &c.—*continued.*

22. 23. 24.

TOTAL.		PEGUE. British.		Danish and French.		Arab and Indian.		TOTAL.		CEYLON. British.		French, Portuguese, Dutch and Danish.		Arab and Indian.		TOTAL.	
Ships.	Tons.	Ships.	Tons	Ships	Tons.	Ships.	Tons	Ships.	Tons.	Ships.	Tons.	Ships	Tons.	Ships.	Tons.	Ships.	Tons.
External Commerce of Fort St. George for these years.									-	-	-	-	-	-	-	-	-
6	1,780	6	1,017	Danish 1	284	9	2,721	16	4,022	-	-	-	-	-	-	-	-
6	2,393	12	5,636	-	-	13	3,670	25	9,306	-	-	-	-	-	-	-	-
13	3,213	8	2,897	-	-	15	3,689	23	6,586	-	-	-	-	-	-	-	-
17	3,336	3	827	-	-	9	1,865	12	2,692	35	3,452	Portuguese 1	40	108	6,490	144	9 982
13	2,497	8	2,710	-	-	8	2,490	16	5,200	44	6,661	-	-	88	4,883	132	11,544
51	8,590	8	1,937	-	-	11	2,952	19	4,889	506	18,656	-	-	325	13,820	831	32,476
57	9,859	11	3,515	-	-	6	2,930	17	6,445	634	22,423	Danish 2	255	480	16,543	1,116	39,221
68	12,422	5	1,166	-	-	33	6,491	38	7,657	630	20,049	-	-	446	16,558	1,076	36,607
76	13,096	2	580	-	-	11	1,770	13	2,350	492	19,492	-	-	295	11,816	787	31,308
111	14,165	5	336	-	-	31	8,705	36	9,041	447	15,294	-	-	319	11,682	766	26,976
113	14,441	2	385	-	-	6	1,200	8	1,585	513	22,495	-	-	214	8,116	727	30,611
69	11,403	10	3,015	-	-	5	1,180	15	4,195	68 6	24,619	-	-	216	8,620	902	33,239
85	9,999	15	2,376	-	-	4	1,250	19	3,626	622	22,856	-	-	305	12,516	927	35,372
99	12,603	7	985	-	-	13	3,190	20	4,175	605	20,300	-	-	378	22,067	983	42,367
97	11,125	7	1,065	-	-	8	1,820	15	2,885	372	15,217	-	-	331	11,323	703	26,530
151	18,693	5	1,542	-	-	4	720	9	2,262	467	16,797	-	-	371	11,983	838	28,780
118	17,750	5	1,695	-	-	7	1,710	12	3,405	396	15,752	Portuguese 1	700	356	10,945	751	27,397
146	18,559	6	2,104	-	-	5	1,235	11	3,339	424	15,071	-	-	338	9,866	762	24,937
115	14,980	10	3,948	-	-	14	2,635	24	6,583	466	15,939	-	-	339	9,922	805	25,861
81	16,404	8	3 559	-	-	5	640	13	4,199	570	21,024	-	-	254	7,422	824	28,446
125	20,711	6	3,380	-	-	3	480	9	3,860	496	17,581	French 1	250	291	8,126	788	25,957
72	10,354	5	1,916	-	-	7	1,330	12	3,246	569	21,799	-	-	359	9,945	928	31,744
37	4,884	29	13,813	French 1	150	3	703	33	14,666	479	15,317	1	200	263	8,860	743	24,377
41	6,771	33	16,142	Danish 1	500	11	2,150	45	18,792	593	18,112	Dutch 1	208	288	10,236	882	28,556
60	8,095	39	18,694	-	-	13	2,465	52	21,159	612	18,803	-	-	231	8,814	843	27,617
49	8,556	25	7,705	-	-	9	1,500	34	9,205	606	19,682	-	-	261	9,799	867	29,481
51	9,627	15	4,481	-	-	4	460	19	4,941	735	20,704	French 1	8	338	11,207	1,074	31,919
57	9,979	15	3,083	-	-	11	1,550	26	4,633	664	20,132	-	-	487	15,888	1,151	36,020
for the years 1830-31 have not yet been received.								-	-	-	-	-	-	-	-	-	-

(*continued on the following pages, fols. 810, 811.*)

Returns having been received from the Ports subordinate to that Presidency during those years.

of 1811, but the Tonnage Inward for the Port of Fort St. George for that period is included in the Statement of 1811-12.

Tho' Fisher, Searcher of the Records.

5.—Return of the Number of SHIPS and Amount of TONNAGE ENTERED INWARDS,

(continued from p. 809.)

From -	24. ARABIAN and PERSIAN GULFS.								25. MALDIVES.							
FLAGS -	British.		Portuguese and Dutch.		Arab, Indian and Turkish.		TOTAL.		British.		Arab and Indian.		TOTAL.		TOTAL, exclusive of Foreign Settlements on the Continent of India.	
YEARS.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.
1793 - - - 1794 - - - 1795 - - - 1796 - - - 1797 - - - 1798 - - - 1799 - - - 1800 - - - 1801 - - -	-	- -	-	- -	-	- -	-	- -	-	- -	-	There are not any Returns of the				
1802* - -	7	2,205	-	- -	-	- -	7	2,205	-	- -	-	- -	-	- -	87	37,862
1803 - - -	3	750	-	- -	Arab 1	680	4	1,430	-	- -	-	- -	-	- -	103	44,622
1804 - - -	-	- -	-	- -	1	300	1	300	-	- -	-	- -	-	- -	93	39,367
1805 - - -	-	- -	-	- -	-	- -	-	- -	-	- -	-	- -	-	- -	236	51,612
1806 - - -	-	- -	-	- -	2	500	2	500	-	- -	-	- -	-	- -	224	51,008
1807 - - -	10	2,040	-	- -	70	8,895	80	10,935	-	- -	45	2,103	45	2,103	1,082	92,712
1808 - - -	4	1,428	Portuguese 1	180	86	13,303	91	14,911	2	72	56	2,675	58	2,747	1,379	100,215
1809 - - -	13	2,375	-	- -	196	26,474	209	28,849	1	32	44	2,865	45	2,897	1,472	107,998
1810 † - -	12	3,021	-	- -	125	15,400	137	18,421	2	23	79	3,471	81	3,494	1,144	93,381
1811–12 - -	-	- -	-	- -	2	540	2	540	2	200	27	1,948	29	2,148	1,046	84,940
1812–13 - -	-	- -	-	- -	2	466	2	466	5	296	6	290	11	586	935	76,275
1813–14 - -	-	- -	-	- -	8	3,250	8	3,250	-	- -	5	159	5	159	1,061	82,282
1814–15 - -	1	404	-	- -	4	1,700	5	2,104	-	- -	1	100	1	100	1,082	74,354
1815–16 - -	1	300	-	- -	3	1,060	4	1,360	-	- -	4	165	4	165	1,180	91,736
1816–17 - -	3	1,296	-	- -	1	165	4	1,461	-	- -	10	790	10	790	912	82,617
1817–18 - -	2	750	-	- -	2	799	4	1,549	-	- -	6	345	6	345	1,082	87,135
1818–19 - -	4	1,688	-	- -	1	550	5	2,238	-	- -	1	50	1	50	953	80,917
1819–20 - -	5	2,246	-	- -	1	750	6	2,996	-	- -	2	60	2	60	982	71,872
1820–21 - -	2	799	-	- -	1	600	3	1,399	-	- -	1	50	1	50	1,004	73,715
1821–22 - -	7	2,519	-	- -	2	950	9	3,469	-	- -	2	80	2	80	1,005	80,401
1822–23 - -	10	3,612	-	- -	3	1,525	13	5,137	-	- -	-	- -	-	- -	1,001	88,984
1823–24 - -	12	3,102	-	- -	23	4,764	35	7,866	13	477	3	109	16	586	1,139	82,813
1824–25 - -	7	2,229	-	- -	19	4,245	26	6,474	6	255	1	50	7	305	936	87,231
1825–26 - -	6	397	-	- -	38	7,087	44	7,484	25	418	2	71	27	489	1,109	94,987
1826–27 - -	10	2,910	Dutch 2	540	23	4,275	35	7,725	5	396	5	191	10	587	1,079	97,343
1827–28 - -	18	3,936	-	- -	54 Turkish 3	8,339 950	75	13,225	48	823		- -	48	823	1,160	94,937
1828–29 - -	10	2,701	Portuguese 1	228	28 Turkish 3	5,288 800	42	9,017	65	1,358	2	70	67	1,428	1,339	95,345
1829–30 - -	5	352	2	540	28 Turkish 3	3,033 850	38	5,375	92	1,805	4	131	96	1,936	1,452	94,702
1830–31 - -	-	- -	-	- -	-	- -	-	-	The Returns of the External Commerce of Fort St. George							

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* The Returns of the Years 1802 to 1806 exhibit the Ships and Tonnage of the Port of Fort St. George only; n

† There are no Statements of Vessels and Tonnage entered Inwards from the subordinate Ports in the first four Month

between the Years 1793 and 1831, at the Port of Fort St. George, &c.—*continued.*

FOREIGN SETTLEMENTS ON THE CONTINENT OF INDIA.

26.								27.								28*	
GOA and DAMAUN.								PONDICHERRY and MAHE.									
British.		Portuguese.		Arab and Indian.		TOTAL.		British		French.		American, Portuguese, Dutch and Danish.		Arab and Indian.		TOTAL.	
Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.
External Commerce of Fort St. George for these years								-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
317	3,595	579	11,285	-	-	896	14,880	-	-	-	-	-	-	-	-	-	-
299	5,299	735	11,283	2	75	1,036	16,657	-	-	-	-	-	-	-	-	-	-
249	4,163	703	10,224	2	275	954	14,662	-	-	-	-	-	-	-	-	-	-
263	3,589	822	11,759	3	337	1,088	15,685	-	-	-	-	-	-	-	-	-	-
4	115	-	-	-	-	4	115	-	-	-	-	-	-	-	-	-	-
1	122	-	-	-	-	1	122	-	-	-	-	-	-	-	-	-	-
-	-	2	400	-	-	2	400	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1	40	-	-	-	-	1	40	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	10	468	10	468
1	4	-	-	-	-	1	4	1	48	-	-	-	-	70	3,175	71	3,223
-	-	-	-	-	-	-	-	11	1,074	-	-	-	-	95	5,485	106	6,559
-	-	-	-	-	-	-	-	3	230	-	-	-	-	66	3,189	69	3,419
-	-	-	-	-	-	-	-	4	114	2	445	-	-	49	1,890	55	2,449
-	-	-	-	-	-	-	-	24	549	1	220	-	-	68	3,811	93	4,580
-	-	-	-	-	-	-	-	49	1,770	2	315	Portuguese 2	31	69	3,893	122	6,009
332	2,748	161	3,430	-	-	493	6,178	101	1,251	-	-	-	-	79	3,702	180	4,953
171	1,593	154	3,663	-	-	325	5,256	62	1,339	-	-	-	-	103	4,763	165	6,102
301	2,401	171	4,265	-	-	472	6,666	41	779	-	-	-	-	65	2,600	106	3,379
323	2,546	213	5,037	-	-	536	7,583	45	1,582	3	565	American 1	279	138	7,100	187	9,526
344	3,592	231	3,856	1	30	576	7,478	72	1,017	5	883	-	-	61	2,857	138	4,757
418	4,493	212	5,552	-	-	630	10,045	189	3,729	6	441	-	-	45	1,781	240	5,951
393	4,083	155	3,601	-	-	548	7,684	152	3,014	5	1,363	Dutch 1	90	48	2,013	206	6,480
for the year 1830–31 have not yet been received.								-	-	-	-	-	-	-	-	-	-

(*continued on the following pages, fols.* 812, 813.

Returns having been received from the Ports subordinate to that Presidency during those years.

of 1811; but the Tonnage Inward for the Port of Fort St. George for that period is included in the Statement of 1811/12.

Thos Fisher, Searcher of the Records.

(5.)—RETURN of the Number of Ships and Amount of TONNAGE ENTERED INWARDS,

(continued from p. 811.) 28. 29.

From -	TRANQUEBAR and SERAMPORE.										SADRAS.					
FLAGS -	British.		Danish.		American, Portuguese & French.		Arab and Indian.		TOTAL.		British.		Arab and Indian.		TOTAL.	
YEARS.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.
1793 - - 1794 - - 1795 - - 1796 - - 1797 - - 1798 - - 1799 - - 1800 - - 1801 - -	-	- -	-	- -	-	- -	-	- -	-	-	There are not any Returns of the External					
1802 * - -	-	- -	1	480	-	- -	-	- -	1	480	-	- -	-	- -	-	- -
1803 - - -	-	- -	-	- -	-	- -	-	- -	-	- -	-	- -	-	- -	-	- -
1804 - - -	-	- -	-	- -	-	- -	-	- -	-	- -	-	- -	-	- -	-	- -
1805 - - -	1	230	3	1,470	Portuguese 1	210	17	929	22	2,830	-	- -	-	- -	-	- -
1806 - - -	2	115	1	320	-	- -	24	1,202	27	1,637	-	- -	-	- -	-	- -
1807 - - -	6	362	17	679	-	- -	44	1,376	67	2,417	-	- -	-	- -	-	- -
1808 - - -	23	1,077	5	22	American 1	200	34	1,207	63	2,506	-	- -	-	- -	-	- -
1809 - - -	11	186	-	- -	-	- -	16	378	27	564	-	- -	-	- -	-	- -
1810 † - -	4	18	-	- -	-	- -	15	504	19	522	-	- -	-	- -	-	- -
1811-12 - -	-	- -	-	- -	1	154	9	260	10	414	-	- -	-	- -	-	- -
1812-13 - -	-	- -	-	- -	-	- -	-	- -	-	- -	-	- -	-	- -	-	- -
1813-14 - -	-	- -	-	- -	-	- -	-	- -	-	- -	-	- -	-	- -	-	- -
1814-15 - -	-	- -	-	- -	-	- -	-	- -	-	- -	-	- -	-	- -	-	- -
1815-16 - -	6	198	-	- -	-	- -	14	960	20	1,158	-	- -	-	- -	-	- -
1816-17 - -	2	206	1	2	1	194	13	538	17	940	-	- -	-	- -	-	- -
1817-18 - -	2	177	-	- -	-	- -	4	250	6	427	-	- -	-	- -	-	- -
1818-19 - -	2	182	1	295	-	- -	4	190	7	667	-	- -	-	- -	-	- -
1819-20 - -	-	- -	-	- -	-	- -	9	251	9	251	-	- -	-	- -	-	- -
1820-21 - -	3	6	-	- -	-	- -	26	915	29	921	2	516	2	65	4	581
1821-22 - -	6	40	-	- -	-	- -	53	2,053	50	2,093	-	- -	-	- -	-	- -
1822-23 - -	2	6	1	468	-	- -	47	1,862	50	2,336	-	- -	-	- -	-	- -
1823-24 - -	7	27	-	- -	-	- -	65	2,738	72	2,765	1	72	-	- -	1	72
1824-25 - -	6	66	-	- -	-	- -	58	2,700	64	2,766	-	- -	-	- -	-	- -
1825-26 - -	7	68	-	- -	-	- -	35	1,800	42	1,868	-	- -	1	5	1	5
1826-27 - -	1	52	-	- -	-	- -	70	3,770	71	3,822	-	- -	1	70	1	70
1827-28 - -	2	75	2	12	-	- -	40	2,280	44	2,367	-	- -	-	- -	-	- -
1828-29 - -	5	214	-	- -	-	- -	41	2,235	46	2,449	-	- -	-	- -	-	- -
1829-30 - -	4	70	2	112	-	- -	27	1,530	33	1,712	-	- -	-	- -	-	- -
1830-31 - -	-	- -	-	- -	-	- -	The Returns of the External Commerce of Fort St. George for the year									

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* The Returns of the Years 1802 to 1806 exhibit the Ships and Tonnage of the Port of Fort St. George only; no

† There are no Statements of Vessels and Tonnage entered Inwards from the subordinate Ports in the first four Months

Examined, *John Prince.*
Thomas S. Gouring.

between the Years 1793 and 1831, at the PORT of FORT ST. GEORGE, &c.—*continued.*

30. MACAO. Portuguese.		31. VARIOUS PLACES.		32. GRAND TOTAL.		YEARS.
Ships	Tons.	Ships	Tons.	Ships.	Tons.	
Commerce of Fort St. George for these years.						1793 1794 1795 1796 1797 1798 1799 1800 1801
2	660	-	-	88*	38,342	1802*
-	-	-	-	103	44,622	1803
	-	Cochin China: British. 1	600	92	39,367	1804
-	-	-	-	258	54,442	1805
2	220	-	-	251	52,645	1806
-	-	-	-	2,045	119,009	1807
-	-	-	-	2,478	119,378	1808
-	-	-	-	2,453	123,224	1809
-	-	Nicobars. Arab and Indian 1	200	2,251	109,588	1810†
-	-	Fayal; American. 1	204	1,060	85,469	1811–12*
-	-	-	-	936	76,497	1812–13
1	300	-	-	1,063	82,682	1813–14
-	-	-	-	1,082	74,354	1814–15
-	-	-	-	1,201	92,934	1815–16
-	-	-	-	939	84,025	1816–17
-	-	-	-	1,160	90,789	1817–18
-	-	-	-	1,066	88,143	1818–19
-	-	-	-	1,060	75,542	1819–20
-	-	-	-	1,092	77,666	1820–21
-	-	-	-	1,148	87,074	1821–22
-	-	-	-	1,173	97,329	1822–23
-	-	-	-	1,885	96,781	1823–24
-	-	-	-	1,490	101,355	1824–25
-	-	-	-	1,730	106,995	1825–26
-	-	-	-	1,874	118,344	1826–27
-	-	-	-	1,918	109,539	1827–28
-	-	-	-	2,255	113,790	1828–29
-	-	-	-	2,239	110,578	1829–30
1830–31 have not yet been received.						1830–31

Returns having been received from the Ports subordinate to that Presidency during those years.
of 1811; but the Tonnage Inward for the Port of Fort St. George for that period is included in the Statement of 1811/12.

East India House,
15 August 1832.

Tho Fisher,
Searcher of the Records.

(4.)—RETURN of the Number of SHIPS and the Amount of TONNAGE, which have CLEARED OUTWARDS to Countries beyond the Territories of the Three Presidencies; distinguishing the Countries

	1.						2.					
To - -	UNITED KINGDOM.						FRANCE.					
FLAGS -	British.		American.		TOTAL.		French.		British and American.		TOTAL.	
YEARS	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.
1793 - - - 1794 - - - 1795 - - - 1796 - - - 1797 - - - 1798 - - - 1799 - - - 1800 - - - 1801 - - -	-	- -	-	- -	-	- -	-	- -	There are not any Returns of the			
1802* - -	9	6,127	-	- -	9	6,127	-	- -	-	- -	-	- -
1803 - - -	12	9,019	-	- -	12	9,019	-	- -	1	British 755	1	755
1804 - - -	11	8,192	-	- -	11	8,192	-	- -	-	- -	-	- -
1805 - - -	17	12,165	-	- -	17	12,165	-	- -	-	- -	-	- -
1806 - - -	20	13,989	-	- -	20	13,989	-	- -	-	- -	-	- -
1807 - - -	14	10,656	-	- -	14	10,656	-	- -	-	- -	-	- -
1808 - - -	13	9,197	-	- -	13	9,197	-	- -	-	- -	-	- -
1809 - - -	13	9,062	-	- -	13	9,062	-	- -	-	- -	-	- -
1810 - - -	18	13,358	-	- -	18	13,358	-	- -	-	- -	-	- -
1811†-12 -	17	11,450	-	- -	17	11,450	-	- -	-	- -	-	- -
1812-13 - -	10	7,261	-	- -	10	7,261	-	- -	-	- -	-	- -
1813-14 - -	14	11,325	-	- -	14	11,325	-	- -	-	- -	-	- -
1814-15 - -	26	15,479	-	- -	26	15,479	-	- -	-	- -	-	- -
1815-16 - -	19	14,431	-	- -	19	14,431	-	- -	-	- -	-	- -
1816-17 - -	16	9,941	-	- -	16	9,941	-	- -	-	- -	-	- -
1817-18 - -	19	13,142	-	- -	19	13,142	-	- -	-	- -	-	- -
1818-19 - -	36	21,401	-	- -	36	21,401	-	- -	-	- -	-	- -
1819-20 - -	33	17,400	-	- -	33	17,400	-	- -	-	- -	-	- -
1820-21 - -	34	19,170	-	- -	34	19,170	-	- -	-	- -	-	- -
1821-22 - -	29	15,224	-	- -	29	15,224	-	- -	-	- -	-	- -
1822-23 - -	31	19,968	-	- -	31	19,968	1	240	-	- -	1	240
1823-24 - -	37	19,787	-	- -	37	19,787	-	- -	-	- -	-	- -
1824-25 - -	29	15,323	-	- -	29	15,323	3	880	-	- -	3	880
1825-26 - -	31	15,837	-	- -	31	15,837	2	550	-	- -	2	550
1826-27 - -	37	18,263	-	- -	37	18,263	2	430	-	- -	2	430
1827-28 - -	28	15,015	-	- -	28	15,015	2	509	-	- -	2	509
1828-29 - -	30	15,538	-	- -	30	15,538	6	1,301	1	291	7	1,592
1829-30 - -	29	16,489	-	- -	29	16,489	5	1,581	1	120	6	1,701
1830-31 - -	-	- -	-	- -	-	The Returns of the External Commerce of Fort St. George						

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* The Returns of the Years 1802 to 1806 exhibit the Ships and Tonnage of the Port of Fort St. George only; no

† There are no Statements of Vessels and Tonnage cleared Outwards from the subordinate Ports in the first four Months

between the Years 1793 and 1831, from the PORT of *Fort St. George*, and the Ports subordinate thereto, for which the Vessels cleared out, and stating the Flag under which they sailed.

3.						4.		5.		6		7.		8.	
AMERICA.						HAMBURGH		ANTWERP & LEGHORN.		COPENHAGEN.		SPAIN.		GIBRALTAR.	
American.		British.		TOTAL.		Hamburgh.		American.		Danish.		Spanish.		British.	
Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships	Tons.	Ships.	Tons.	Ships	Tons.
External Commerce of Fort St. George for these years.								-	-	-	-	-	-	-	-
2	424	-	-	2	424	2	796	-	-	-	-	-	-	-	-
2	645	-	-	2	645	-	-	-	-	-	-	-	-	-	-
4	1,123	-	-	4	1,123	-	-	-	-	-	-	-	-	-	-
7	1,906	-	-	7	1,906	-	-	-	-	-	-	-	-	-	-
8	2,081	-	-	8	2,081	-	-	-	-	-	-	-	-	-	-
4	1,209	-	-	4	1,209	-	-	-	-	-	-	-	-	-	-
5	1,552	1	300	6	1,852	-	-	-	-	-	-	-	-	-	-
2	503	-	-	2	503	-	-	-	-	-	-	-	-	-	-
4	835	-	-	4	835	-	-	-	-	-	-	-	-	-	-
7	1,570	-	-	7	1,570	-	-	-	-	-	-	-	-	-	-
1	374	-	-	1	374	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	697	1	517	3	1,214	-	-	-	-	-	-	1	604	-	-
3	1,079	-	-	3	1,079	-	-	-	-	-	-	1	505	-	-
4	1,313	-	-	4	1,313	-	-	-	-	-	-	-	-	-	-
4	1,191	-	-	4	1,191	-	-	-	-	-	-	-	-	3	1,180
1	346	-	-	1	346	-	-	1	200	-	-	-	-	2	832
2	652	-	-	2	652	-	-	-	-	-	-	-	-	-	-
4	1,272	-	-	4	1,272	-	-	-	-	-	-	-	-	2	1,060
5	1,511	-	-	5	1,511	-	-	-	-	-	-	-	-	-	-
1	321	-	-	1	321	-	-	-	-	-	-	-	-	1	575
1	99	-	-	1	99	-	-	-	-	-	-	-	-	-	-
1	396	1	149	2	545	-	-	-	-	-	-	-	-	-	-
1	279	-	-	1	279	-	-	-	-	-	-	-	-	1	202
1	331	-	-	1	331	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	627	-	-	2	627	-	-	-	-	-	-	-	-	-	-
for the year 1830-31, have not yet been received.										-	-	-	-	-	-

9*.

(*continued on the following pages, fols.* 816, 817.)

Returns having been received from the Ports subordinate to that Presidency during those years.
of 1811; but the Tonnage Outward for the Port of Fort St. George for that period is included in the Statement of 1811-12.

Tho *Fisher*, Searcher of the Records.

(4.)—RETURN of the Number of Ships and the Amount of TONNAGE CLEARED OUTWARDS, –

(*continued from p.* 815.)

To	9. PORTUGAL.						10. BRAZILS.		11. SOUTH AMERICA.		12. CHINA.							
FLAGS	Portuguese.		British and American.		TOTAL.		Portuguese.		British and Spanish.		British.		Portuguese and Danish.		Arab.		TOTAL.	
YEARS	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.
1793 1794 1795 1796 1797 1798 1799 1800 1801	-	-	-	-	-	-	-	-	-	-	-	- There are not any Returns of the						
1802*	-	-	-	-	-	-	-	-	-	-	1	1,072	-	-	-	-	1	1,072
1803	-	-	-	-	-	-	-	-	-	-	5	4,280	-	-	-	-	5	4,280
1804	-	-	-	-	-	-	-	-	-	-	17	16,955	1	Danish. 1,200	-	-	18	18,155
1805	1	550	-	-	1	550	-	-	-	-	8	9,490	-	-	-	-	8	9,490
1806	-	-	-	-	-	-	-	-	-	-	3	3,600	1	Portuguese. 500	-	-	4	4,100
1807	-	-	-	-	-	-	-	-	-	-	3	3,733	-	-	-	-	3	3,733
1808	-	-	-	-	-	-	-	-	-	-	10	10,160	-	-	-	-	10	10,160
1809	-	-	-	-	-	-	-	-	-	-	2	2,352	-	-	-	-	2	2,352
1810	-	-	-	-	-	-	-	-	-	-	1	1,200	-	-	-	-	1	1,200
1811 †-12	-	-	-	-	-	-	-	-	-	-	4	3,773	-	-	-	-	4	3,773
1812-13	-	-	-	-	-	-	-	-	-	-	5	5,550	-	-	-	-	5	5,550
1813-14	-	-	-	-	-	-	-	-	-	-	5	5,789	-	-	-	-	5	5,789
1814-15	1	600	-	-	1	600	-	-	-	-	1	600	-	-	-	-	1	600
1815-16	-	-	-	-	-	-	-	-	-	-	4	4,800	-	-	-	-	4	4,800
1816-17	-	-	-	-	-	-	-	-	1	Spanish. 480	4	4,671	-	-	-	-	4	4,671
1817-18	1	250	-	-	1	250	-	-	-	-	2	2,400	-	-	-	-	2	2,400
1818-19	-	-	-	-	-	-	-	-	-	-	2	2,767	-	-	-	-	2	2,767
1819-20	-	-	-	-	-	-	-	-	-	-	2	2,532	-	-	-	-	2	2,532
1820-21	1	800	3	British. 1,158	4	1,958	-	-	2	894	4	5,375	-	-	-	-	4	5,375
1821-22	-	-	1	520	1	520	-	-	1	British. 352	2	2,532	-	-	-	-	2	2,532
1822-23	-	-	-	-	-	-	-	-	-	-	3	4,107	-	-	-	-	3	4,107
1823-24	-	-	-	-	-	-	-	-		-	2	2,654	-	-	-	-	2	2,654
1824-25	-	-	-	-	-	-	-	-	-	-	3	4,054	-	-	-	-	3	4,054
1825-26	-	-	-	-	-	-	-	-	-	-	3	3,912	-	-	-	-	3	3,912
1826-27	-	-	-	-	-	-	-	-	-	-	1	667	-	-	-	-	1	667
1827-28	-	-	-	-	-	-	-	-	2	562	5	5,122	-	-	-	-	5	5,122
1828-29	-	-	-	-	-	-	-	-	1	472	4	4,376	-	-	-	-	4	4,376
1829-30	-	-	-	-	-	-	-	-	4	1,738	4	4,449		-	-	-	4	4,449
1830-31	-	-	-	-	-	-	-	-	-	* The Returns of the External Commerce of Fort St. George								

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* The Returns of the Years 1802 to 1806 exhibit the Ships and Tonnage of the Port of Fort of St. George only; no

† There are no Statements of Vessels and Tonnage cleared Outwards from the subordinate Ports in the first four Months

between the Years 1793 and 1831, from the Port of Fort St. George—*continued.*

13.										14.	
MAURITIUS AND BOURBON.										MADEIRA.	
British.		French.		Portuguese and Danish.		Arab and Indian.		TOTAL.		American and Portuguese.	
Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.
External Commerce of Fort St. George for these years.						-	-	-	-	-	-
4	630	1	60	-	-	-	-	5	690	-	-
1	450	4	660	-	-	-	-	5	1,110	-	-
-	-	-	-	1	Danish. 250	-	-	1	250	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
1	820	-	-	2	395	-	-	3	1,215	-	-
-	-	-	-	-	-	-	-	-	-	-	-
1	500	-	-	-	-	-	-	1	500	-	-
1	200	-	-	-	-	-	-	1	200	-	-
21	3,249	-	-	-	-	1	320	22	3,569	-	-
30	6,683	-	-	-	-	-	-	30	6,683	-	-
26	4,822	-	-	1	Portuguese. 95	-	-	27	4,917	-	-
17	3,125	-	-	-	-	-	-	17	3,125	-	-
23	5,530	-	-	-	-	-	-	23	5,530	-	-
18	3,339	-	-	-	-	-	-	18	3,339	-	-
8	1,072	-	-	-	-	-	-	8	1,072	-	-
9	1,741	-	-	-	-	-	-	9	1,741	-	-
14	2,442	-	-	-	-	-	-	14	2,442	-	-
9	990	-	-	-	-	-	-	9	990	-	-
10	2,223	2	390	-	-	2	372	14	2,985	-	-
10	2,310	3	510	-	-	-	-	13	2,820	-	-
5	744	-	-	-	-	-	-	5	744	-	-
4	1,013	4	913	-	-	-	-	8	1,926	-	-
7	1,691	-	-	-	-	-	-	7	1,691	-	-
4	510	3	382	-	-	-	-	7	892	-	-
9	2,064	3	770	-	-	-	-	12	2,834	-	-
6	1,247	-	-	1	260	1	200	8	1,707	-	-
14	3,779	15	5,036	-	-	1	80	30	8,895	-	-
for the year 1830-31, have not yet been received.						-	-	-	-	-	-

15*.

(*continued on the following pages, fols. 818, 819.*)

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* Returns having been received from the Ports subordinate to that Presidency during those years.

of 1811; but the Tonnage Outward for the Port of Fort St. George for that period is included in the Statement of 1811-12.

Tho Fisher, Searcher of the Records.

(4.)—RETURN of the Number of SHIPS and Amount of TONNAGE CLEARED OUTWARDS,

(continued from p. 817.)

	* 15.										16.	
To - -	MANILLA.										NEW SOUTH WALES.	
FLAGS -	British.		French, Spanish and Portuguese.		Hamburgh and Danish.		Arab and Indian.		TOTAL.		British.	
YEARS	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.
1793 1794 1795 1796 1797 1798 1799 1800 1801	-	-	-	-	-	-	-	-	There are not any Returns of the			
1802*	2	420	Portuguese. 1	160	-	-	-	-	3	580	-	-
1803	2	270	-	-	-	-	-	-	2	270	2	500
1804	-	-	-	-	-	-	-	-	-	-	-	-
1805	-	-	-	-	-	-	-	-	-	-	-	-
1806	-	-	-	-	-	-	-	-	-	-	-	-
1807	-	-	-	-	-	-	-	-	-	-	-	-
1808	-	-	-	-	-	-	-	-	-	-	-	-
1809	3	690	-	-	-	-	-	-	3	690	-	-
1810	2	480	Spanish. 1	380	-	-	-	-	3	860	-	-
1811†-12	2	500	-	-	-	-	-	-	2	500	1	560
1812-13	-	-	-	-	-	-	-	-	-	-	-	-
1813-14	1	270	-	-	-	-	-	-	1	270	-	-
1814-15	1	219	-	-	-	-	1	800	2	1,019	-	-
1815-16	2	440	-	-	-	-	-	-	2	440	1	60
1816-17	-	-	-	-	-	-	-	-	-	-	-	-
1817-18	5	1,085	-	-	-	-	-	-	5	1,085	-	-
1818-19	-	-	-	-	-	-	-	-	-	-	1	187
1819-20	-	-	-	-	-	-	-	-	-	-	-	-
1820-21	1	205	-	-	-	-	-	-	1	205	1	259
1821-22	1	278	-	-	-	-	-	-	1	278	-	-
1822-23	1	250	-	-	-	-	-	-	1	250	-	-
1823-24	-	-	-	-	-	-	-	-	-	-	-	-
1824-25	2	345	-	-	-	-	-	-	2	345	-	-
1825-26	-	-	-	-	-	-	-	-	-	-	-	-
1826-27	1	57	-	-	-	-	-	-	1	57	-	-
1827-28	1	303	1	220	-	-	-	-	2	523	-	-
1828-29	-	-	-	-	-	-	-	-	-	-	-	-
1829-30	-	-	1	280	-	-	-	-	1	280	-	-
1830-31	-	-	-	-	-	The Returns of the External Commerce of Fort St. George						

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* The Returns of the Years 1802 to 1806 exhibit the Ships and Tonnage of the Port of Fort St. George only; nc

† There are no Statements of Vessels and Tonnage cleared Outwards from the subordinate Ports in the first four month:

between the Years 1793 and 1831; from the Port of Fort St. George,—*continued*.

17. CAPE OF GOOD HOPE. British. Ships.	Tons.	American and Danish. Ships.	Tons.	TOTAL. Ships.	Tons.	18. COAST of AFRICA. British and Danish. Ships.	Tons.	19. JAVA AND MOLUCCAS. British. Ships.	Tons.	Dutch and Danish. Ships.	Tons.	American, French and Portuguese. Ships.	Tons.	Arab and Indian. Ships.	Tons.	TOTAL. Ships.	Tons.
External Commerce of Fort St. George for these years								-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	5	2,886	-	-	-	-	-	-	5	2,886
-	-	-	-	-	-	-	-	4	690	Dutch. 1	280	-	-	-	-	5	970
-	-	-	-	-	-	British. 1	600	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	2	320	-	-	-	-	-	-	-	-	-	-
6	2,678	-	-	6	2,678	-	-	-	-	-	-	-	-	-	-	-	-
1	300	-	-	1	300	-	-	-	-	-	-	-	-	-	-	-	-
4	1,479	-	-	4	1,479	1	200	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1	300	-	-	1	300	-	-	39	25,496	-	-	-	-	2	680	41	26,176
-	-	-	-	-	-	-	-	7	1,100	-	-	-	-	-	-	7	1,100
1	108	-	-	1	108	-	-	4	328	-	-	-	-	1	280	5	608
1	300	-	-	1	300	-	-	5	1,240	-	-	-	-	-	-	5	1,240
1	270	-	-	1	270	-	-	5	1,268	-	-	-	-	-	-	5	1,268
-	-	-	-	-	-	-	-	2	1,639	-	-	-	-	-	-	2	1,639
4	1,831	-	-	4	1,831	-	-	1	207	-	-	-	-	-	-	1	207
3	1,264	-	-	3	1,264	-	-	-	-	-	-	-	-	-	-	-	-
4	1,837	-	-	4	1,837	-	-	2	353	-	-	-	-	-	-	2	353
1	670	-	-	1	670	2	110	2	268	-	-	American. 1 French. 1	 327 238	-	-	4	833
2	1,031	-	-	2	1,031	-	-	2	543	1	120	1	311	-	-	4	974
-	-	-	-	-	-	-	-	1	293	-	-	1	326	-	-	2	619
1	207	-	-	1	207	2	350	-	-	-	-	-	-	-	-	-	-
1	225	-	-	1	225	-	-	2	586	-	-	-	-	-	-	2	586
1	800	-	-	1	800	-	-	-	-	-	-	-	-	-	-	-	-
2	299	-	-	2	299	-	-	-	-	-	-	-	-	-	-	-	-
1	130	-	-	1	130	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	1	310	-	-	-	-	-	-	1	310
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
for the year 1830-31, have not yet been received.												-	-	-	-	-	-

20.*

(*continued on the following pages, fols.* 820, 221.)

Returns having been received from the Ports subordinate to that Presidency during those years.

of 1811; but the Tonnage Outward for the Port of Fort St. George for that period is included in the Statement of 1811-12.

Thoˢ Fisher, Searcher of the Records.

(4.)—RETURN of the Number of SHIPS and Amount of TONNAGE CLEARED OUTWARDS,

(continued from p. 819)

To - -	20. SUMATRA.										21. PENANG AND EASTWARD.									
FLAGS. -	British.		Dutch.		French.		Arab and Indian.		TOTAL		British.		French, American, Danish and Spanish.		Portuguese.		Dutch and Hamburgh.		Arab, Indian and Turkish.	
YEARS	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.
1793 1794 1795 1796 1797 1798 1799 1800 1801	-	-	-	-	-	-	-	-	-	-	-	-	-	-	There are not any Returns of the					
1802*	3	500	-	-	-	-	1	404	4	904	10	7,202	American. 1	260	-	-	-	-	-	-
1803	6	1,952	-	-	-	-	-	-	6	1,952	9	2,495	Danish. 1	300	-	-	-	-	1	300
1804	2	155	-	-	-	-	-	-	2	155	16	4,145	American. 1	300	-	-	Hamburgh. 1	200	4	860
1805	2	400	-	-	-	-	-	-	2	400	14	2,977	2	575	-	-	-	-	-	-
1806	-	-	-	-	-	-	1	200	1	200	10	4,314	-	-	-	-	-	-	1	520
1807	-	-	-	-	-	-	-	-	-	-	34	6,923	-	-	1	500	-	-	40	5,059
1808	-	-	-	-	-	-	-	-	-	-	51	9,794	-	-	-	-	-	-	36	4,897
1809	6	1,323	-	-	-	-	1	75	7	1,398	52	9,421	-	-	-	-	-	-	59	8,715
1810	2	1,140	-	-	-	-	-	-	2	1,140	71	22,698	-	-	1	150	-	-	69	11,298
1811†-12	-	-	-	-	-	-	-	-	-	-	50	7,431	-	-	-	-	-	-	48	6,502
1812-13	-	-	-	-	-	-	-	-	-	-	74	10,832	-	-	-	-	-	-	64	9,195
1813-14	-	-	-	-	-	-	-	-	-	-	27	5,286	-	-	1	200	-	-	29	3,992
1814-15	-	-	-	-	-	-	-	-	-	-	82	10,787	-	-	-	-	-	-	39	5,396
1815-16	-	-	-	-	-	-	-	-	-	-	75	11,837	-	-	-	-	-	-	35	4,022
1816-17	-	-	-	-	-	-	-	-	-	-	81	13,366	-	-	-	-	-	-	33	3,004
1817-18	-	-	-	-	-	-	-	-	-	-	153	15,290	-	-	1	90	-	-	38	4,361
1818-19	-	-	-	-	-	-	-	-	-	-	126	14,982	-	-	-	-	-	-	23	4,246
1819-20	-	-	-	-	-	-	-	-	-	-	128	11,663	-	-	-	-	-	-	20	2,807
1820-21	-	-	-	-	-	-	-	-	-	-	127	11,972	-	-	1	200	-	-	14	1,783
1821-22	-	-	-	-	-	-	-	-	-	-	84	15,476	1	165	-	-	Dutch. 4	445	9	1,153
1822-23	-	-	-	-	-	-	-	-	-	-	107	15,827	-	-	-	-	2	240	10	2,268
1823-24	-	-	-	-	-	-	-	-	-	-	65	9,677	-	-	-	-	7	1,770	11	3,808
1824-25	10	1,784	2	298	-	-	-	-	12	2,082	47	7,237	-	-	-	-	-	-	9	2,088
1825-26	9	1,425	6	868	-	-	-	-	15	2,293	43	7,699	Spanish. 1	250	-	-	-	-	7	1,330
1826-27	6	878	6	646	1	155	-	-	13	1,679	53	11,212	-	-	-	-	2	238	2	350
1827-28	10	1,909	12	1,259	1	300	-	-	23	3,468	50	6,887	-	-	-	-	2	199	4	728
1828-29	10	1,591	5	667	1	134	-	-	16	2,392	51	8,808	French. 2	208	-	-	1	120	11 Turkish. 1	2,095 400
1829-30	6	1,112	5	597	-	-	-	-	11	1,709	47	8,078	-	-	-	-	1	392	9 Turkish. 3	2,110 850
1830-31	-	-	-	-	-	-	-	-	-		The Returns of the External Commerce of Fort St. George									

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* The Returns of the Years 1802 to 1806 exhibit the Ships and Tonnage of the Port of Fort St. George only; no

† There are no Statements of Vessels and Tonnage cleared Outwards from the subordinate Ports in the first four Months

between the Years 1793 and 1831, from the Port of Fort St. George—*continued.*

2. 23. 24

TOTAL.		PEGUE.								CEYLON.							
		British.		Danish and French.		Arab and Indian.		TOTAL.		British.		French, Portuguese, Dutch and Danish.		Arab and Indian.		TOTAL.	
Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.
External Commerce of Fort St. George for these years.										-	-	-	-	-	-	-	-
11	7,462	8	3,455	Danish. 1	480	3	850	12	4,785	-	-	-	-	-	-	-	-
11	3,095	10	3,917	-	-	4	1,610	14	5,527	-	-	-	-	-	-	-	-
22	5,505	9	2,743	-	-	4	959	13	3,702	-	-	-	-	-	-	-	-
16	3,552	7	3,010	1	464	9	1,550	17	5,024	31	1,675	Portuguese. 1	40	105	5,115	137	6,830
11	4,834	10	3,190	-	-	5	1,420	15	4,610	31	2,875	1 Danish. 1	210 150	91	3,370	124	6,605
75	12,482	7	2,335	-	-	14	2,850	21	5,185	450	19,436	-	-	252	8,236	702	27,672
87	14,691	13	3,662	-	-	25	5,598	38	9,260	771	25,906	Portuguese. 1	200	325	10,619	1,097	36,725
111	18,136	4	930	-	-	24	4,940	28	5,870	835	34,089	2	340	401	15,382	1,238	49,811
141	34,146	1	180	-	-	15	2,406	16	2,586	604	23,595	-	-	261	11,576	865	35,171
98	13,933	6	1,265	-	-	26	7,602	32	8,867	642	21,401	-	-	215	7,168	857	28,569
138	20,027	4	325	-	-	9	2,172	13	2,497	623	27,832	-	-	155	5,448	778	33,280
57	9,478	21	6,451	-	-	7	2,096	28	8,547	1,010	33,117	-	-	287	8,588	1,297	41,705
131	16,183	2	159	-	-	16	4,225	18	4,384	913	33,781	-	-	197	8,162	1,110	41,943
110	15,859	15	3,387	-	-	20	4,496	35	7,883	1,232	36,354	1	120	281	8,963	1,514	45,437
114	16,370	7	1,587	-	-	12	3,683	19	5,270	766	22,961	American. 2	791	324	6,838	1,092	30,590
192	19,741	9	2,900	-	-	17	4,602	26	7,502	673	24,916	-	-	440	10,208	1,113	35,124
149	19,228	4	760	-	-	2	446	6	1,206	767	28,420	Portuguese. 1	40	331	8,426	1,099	36,886
148	14,470	8	3,623	-	-	4	1,032	12	4,655	837	27,681	-	-	437	9,147	1,274	36,828
142	13,955	14	4,725	-	-	10	2,193	24	6,918	866	28,122	-	-	362	9,768	1,228	37,890
98	17,139	7	2,842	-	-	10	2,373	17	5,215	761	27,580	-	-	238	6,759	999	34,339
119	18,335	9	3,831	-	-	4	1,645	13	5,476	1,978	59,693	234	5,201	370	23,645	2,582	88,539
83	15,255	27	12,036	-	-	11	1,822	38	13,964	697	23,917	-	-	310	9,446	1,007	33,363
56	9,325	54	27,366	1 French. 2	500 347	1	450	58	28,663	633	20,127	-	-	298	11,379	931	31,506
51	9,279	57	26,751	-	-	10	1,721	67	28,472	863	30,206	-	-	376	12,277	1,239	42,483
57	11,800	20	8,913	-	-	5	1,183	25	10,096	843	27,560	-	-	258	8,664	1,101	36,224
56	7,814	18	4,057	-	-	5	1,036	23	5,093	675	21,922	-	-	302	9,948	977	31,870
66	11,631	15	4,517	-	-	6	1,112	21	5,629	835	26,915	French. 1	8	420	11,428	1,256	38,351
60	11,430	29	5,617	-	-	7	1,770	36	7,387	944	31,131	-	-	288	12,426	1,232	43,557
for the year 1830-31, have not yet been received.								-	-	-	-	-	-	-	-	-	-

(continued on the following pages, fols. 822, 823.)

Returns having been received from the Ports subordinate to that Presidency during those years.
of 1811; but the Tonnage Outward for the Port of Fort St. George for that period is included in the Statement of 1811-12.

Tho^s Fisher, Searcher of the Records.

(4.)—RETURN of the Number of SHIPS and Amount of TONNAGE CLEARED OUTWARDS,

(continued from p. 821.)

	24.								25.							
To -	ARABIAN AND PERSIAN GULFS.								MALDIVES.						TOTAL, exclusive of Foreign Settlements on the Continent of India.	
FLAGS -	British.		Portuguese and Dutch.		Arab, Indian, and Turkish.		TOTAL.		British.		Arab and Indian.		TOTAL.			
YEARS	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.
1793 - - 1794 - - 1795 - - 1796 - - 1797 - - 1798 - - 1799 - - 1800 - - 1801 - -	-	- -	-	- -	-	- -	-	- -	-	- -	-	- There are not any Returns of the				
1802* - -	-	- -	-	- -	-	- -	-	- -	-	- -	-	- -	-	- -	55	26,226
1803 - -	1	90	-	- -	1	800	2	890	-	- -	-	- -	-	- -	67	29,013
1804 - -	-	- -	-	- -	-	- -	-	- -	-	- -	-	- -	-	- -	72	37,682
1805 - -	-	- -	-	- -	-	- -	-	- -	-	- -	-	- -	-	- -	207	40,247
1806 - -	-	- -	-	- -	-	- -	-	- -	-	- -	-	- -	-	- -	191	39,422
1807 - -	11	1,402	-	- -	98	19,737	109	21,139	-	- -	49	2,143	49	2,143	981	85,784
1808 - -	13	2,740	-	- -	87	23,914	100	26,654	-	- -	37	327	37	327	1,393	110,545
1809 - -	29	4,210	-	- -	90	17,726	119	21,936	-	- -	73	331	73	331	1,597	110,589
1810 - -	6	1,238	-	- -	82	17,982	88	19,220	2	23	32	1,312	34	1,335	1,173	110,051
1811 †-12	-	- -	-	- -	2	700	2	700	-	- -	15	1,400	15	1,400	1,099	101,367
1812-13 -	1	100	-	- -	-	- -	1	100	-	- -	6	285	6	285	989	77,157
1813-14 -	2	705	-	- -	2	1,403	4	2,108	-	- -	8	241	8	241	1,457	85,136
1814-15 -	1	335	-	- -	-	- -	1	335	-	- -	2	120	2	120	1,305	85,328
1815-16 -	-	- -	-	- -	-	- -	-	- -	-	- -	6	164	6	164	1,724	97,960
1816-17 -	1	350	-	- -	-	- -	1	350	-	- -	11	655	11	655	1,282	74,889
1817-18 -	2	770	-	- -	1	100	3	870	-	- -	6	365	6	365	1,384	84,902
1818-19 -	2	786	-	- -	-	- -	2	786	-	- -	5	140	5	140	1,319	67,977
1819-20 -	5	1,857	-	- -	1	250	6	2,107	-	- -	3	51	3	51	1,502	84,053
1820-21 -	5	2,012	-	- -	-	- -	5	2,012	-	- -	2	100	2	100	1,467	92,847
1821-22 -	2	1,112	-	- -	-	- -	2	1,112	-	- -	-	- -	-	- -	1,176	84,033
1822-23 -	4	- -	-	- -	-	- -	-	- -	-	- -	-	- -	-	- -	2,771	142,333
1823-24 -	25	3,317	-	- -	160	23,740	185	27,057	36	1,175	4	171	40	1,346	1,402	115,623
1824-25 -	6	1,140	-	- -	155	23,534	161	24,674	8	545	2	60	10	605	1,277	120,293
1825-26 -	34	4,055	Dutch. 1	450	210	32,568	245	37,073	25	369	5	209	30	578	1,693	143,513
1826-27 -	22	3,821	-	- -	153	26,206	175	30,027	12	811	4	290	16	1,101	1,439	112,016
1827-28 -	40	5,489	-	- -	197 Turkish. 6	29,252 2,472	243	37,213	48	981	2	80	50	1,061	1,425	111,545
1828-29 -	25	3,866	-	- -	171 Turkish. 4	28,946 1,150	200	33,962	43	1,410	2	70	45	1,480	1,655	117,440
1829-30 -	37	6,513	-	- -	161 Turkish. 2	26,516 794	200	33,823	56	1,640	7	236	63	1,876	1,678	133,961
1830-31 -	-	- -	-	- -	-	- -	-	- - The Returns of the External Commerce of Fort St. George								

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* The Returns of the Years 1802 to 1806 exhibit the Ships and Tonnage of the Port of Fort St. George only; no

† There are no Statements of Vessels and Tonnage cleared Outwards from the subordinate Ports in the first four Months

between the Years 1793 and 1831, from the Port of Fort St. George—*continued.*

FOREIGN SETTLEMENTS ON THE CONTINENT OF INDIA.

26. GOA and DAMAUN.								27. PONDICHERRY AND MAHE.										28.*
British.		Portuguese.		Arab and Indian.		TOTAL.		British.		French.		American, Portuguese, Dutch, and Danish.		Arab and Indian.		TOTAL.		
Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	
External Commerce of Fort St. George for these years								-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
-	-	1	70	-	-	1	70	-	-	-	-	-	-	-	-	-	-	
356	4,496	519	9,919	-	-	875	14,415	-	-	-	-	-	-	-	-	-	-	
464	8,123	729	11,054	4	128	1,197	19,305	-	-	-	-	-	-	-	-	-	-	
365	4,069	718	10,563	-	-	1,083	14,632	-	-	-	-	-	-	-	-	-	-	
375	6,061	740	9,620	1	130	1,116	15,811	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	1	6	1	6	-	-	-	-	-	-	-	-	-	-	
1	95	-	-	-	-	1	95	-	-	-	-	-	-	-	-	-	-	
-	-	4	372	-	-	4	372	-	-	-	-	-	-	-	-	-	-	
2	45	-	-	-	-	2	45	-	-	-	-	-	-	-	-	-	-	
2	77	-	-	1	10	3	87	-	-	-	-	-	-	-	-	-	-	
1	37	-	-	-	-	1	37	62	1,422	-	-	-	-	3	76	65	1,498	
1	30	-	-	-	-	1	30	50	2,123	-	-	-	-	50	2,648	100	4,771	
2	65	-	-	-	-	2	65	26	1,200	-	-	-	-	67	4,608	93	5,808	
-	-	-	-	-	-	-	-	14	1,659	-	-	American. 1	336	16	810	31	2,805	
-	-	-	-	-	-	-	-	11	723	-	-	-	-	16	551	27	1,274	
-	-	-	-	-	-	-	-	53	1,386	1	150	-	-	27	1,029	81	2,565	
-	-	-	-	-	-	-	-	38	1,225	1	150	-	-	16	509	55	1,884	
276	2,079	193	4,224	-	-	469	6,303	102	1,893	1	144	Danish. 1	149	31	1,186	135	3,372	
132	592	167	3,969	-	-	299	4,561	138	2,880	8	2,206	-	-	20	794	166	5,880	
271	1,761	188	4,606	2	155	461	6,522	58	1,877	5	997	-	-	10	277	73	3,151	
313	2,627	217	5,228	1	35	531	7,890	70	1,863	5	949	Portuguese. 1	180	26	1,646	102	4,638	
311	3,220	189	4,620	-	-	500	7,840	110	2,013	8	1,791	-	-	23	1,280	141	5,084	
358	3,237	234	6,368	-	-	592	9,605	189	3,751	11	1,876	Dutch. 1	224	31	2,004	232	7,855	
398	3,715	172	4,002	-	-	570	7,717	146	2,602	8	1,836	-	-	12	796	166	5,234	
for the year 1830-31 have not yet been received.								-	-	-	-	-	-	-	-	-	-	

(continued on the following pages, fols. 824, 825.)

Returns having been received from the Ports subordinate to that Presidency during those years.

of 1811; but the Tonnage Outward for the Port of Fort St. George for that period is included in the Statement of 1811-12.

Thos Fisher, Searcher of the Records.

(4.)—RETURN of the Number of SHIPS and Amount of TONNAGE CLEARED OUTWARDS,

FOREIGN SETTLEMENTS ON THE CONTINENT OF INDIA—*continued.*

(continued from p. 823.)

To - -	28. TRANQUEBAR AND SERAMPORE.										29. SADRAS.					
FLAGS -	British.		Danish.		American, Portuguese, and French.		Arab and Indian.		TOTAL.		British.		Arab and Indian.		TOTAL.	
YEARS.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.
1793 1794 1795 1796 1797 1798 1799 1800 1801	-	- -	-	- -	-	- -	-	- -	-	- -	-	There are not any Returns of the				
1802* - -	-	- -	-	- -	-	- -	-	- -	-	- -	-	- -	-	- -	-	- -
1803 - - -	-	- -	-	- -	-	- -	-	- -	-	- -	-	- -	-	- -	-	- -
1804 - - -	-	- -	-	- -	-	- -	-	- -	-	- -	-	- -	-	- -	-	- -
1805 - - -	-	- -	7	2,238	American. 3	687	12	500	22	3,425	-	- -	-	- -	-	- -
1806 - - -	-	- -	3	800	1	425	30	1,180	34	2,405	-	- -	-	- -	-	- -
1807 - - -	35	874	5	672	-	- -	85	2,242	125	3,788	-	- -	-	- -	-	- -
1808 - - -	14	304	6	81	-	- -	24	586	44	971	-	- -	-	- -	-	- -
1809 - - -	15	176	1	180	-	- -	15	568	31	924	-	- -	-	- -	-	- -
1810 - - -	15	166	-	- -	-	- -	13	247	28	413	-	- -	-	- -	-	- -
1811†-12 -	1	50	-	- -	-	- -	-	- -	1	50	-	- -	-	- -	-	- -
1812-13 - -	-	- -	-	- -	-	- -	-	- -	-	- -	-	- -	-	- -	-	- -
1813-14 - -	-	- -	-	- -	-	- -	-	- -	-	- -	-	- -	-	- -	-	- -
1814-15 - -	-	- -	-	- -	-	- -	-	- -	-	- -	-	- -	-	- -	-	- -
1815-16 - -	26	520	-	- -	-	- -	9	346	35	866	-	- -	-	- -	-	- -
1816-17 - -	20	457	-	- -	1	194	14	433	35	1,084	-	- -	-	- -	-	- -
1817-18 - -	19	416	-	- -	-	- -	11	482	30	898	-	- -	-	- -	-	- -
1818-19 - -	12	188	-	- -	-	- -	10	315	22	503	1	70	-	- -	1	70
1819-20 - -	4	128	-	- -	-	- -	6	134	10	262	-	- -	-	- -	-	- -
1820-21 - -	24	582	1	10	-	- -	4	80	29	672	1	60	1	50	2	110
1821-22 - -	12	450	-	- -	-	- -	2	90	14	540	-	- -	-	- -	-	- -
1822-23 - -	7	206	-	- -	-	- -	3	102	10	308	-	- -	-	- -	-	- -
1823-24 - -	9	416	-	- -	-	- -	3	150	12	566	-	- -	1	20	1	20
1824-25 - -	14	308	-	- -	-	- -	6	590	20	898	-	- -	2	135	2	135
1825-26 - -	5	136	-	- -	-	- -	5	350	10	486	-	- -	-	- -	-	- -
1826-27 - -	16	434	-	- -	-	- -	5	400	21	834	-	- -	-	- -	-	- -
1827-28 - -	10	186	-	- -	-	- -	-	- -	10	186	-	- -	-	- -	-	- -
1828-29 - -	7	94	-	- -	-	- -	-	- -	7	94	-	- -	-	- -	-	- -
1829-30 - -	10	198	1	96	French. 1	24	4	94	16	412	-	- -	-	- -	-	- -
1830-31 - -	-	- -	-	- -	-	- -	-	The Returns of the External Commerce of Fort St. George								

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* The Returns of the Years 1802 to 1806 exhibit the Ships and Tonnage of the Port of Fort St. George only; no

† There are no Statements of Vessels and Tonnage cleared Outwards from the subordinate Ports in the first four Months

Examined *John Prince.*
Thomas S. Gouring.

between the Years 1793 and 1831, from the PORT of FORT ST. GEORGE—*continued.*

30		31.		32.		
MACAO.		Various Places.		GRAND TOTAL.		YEARS
Portuguese.						
Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	
External Commerce of Fort St. George for these years - -						- - - 1793
						- - - 1794
						- - - 1795
						- - - 1796
						- - - 1797
						- - - 1798
						- - - 1799
						- - - 1800
						- - - 1801
1	500	-	- -	55	26,226	- - - 1802*
-	- -	-	- -	67	29,013	- - - 1803
-	- -	-	- -	72	37,682	- - - 1804
-	- -	-	- -	229	43,672	- - - 1805
2	325	-	- -	226	41,897	- - - 1806
-	- -	-	- -	1,981	103,987	- - - 1807
	- -	-	- -	2,634	130,821	- - - 1808
-	- -	-	- -	2,711	126,145	- - - 1809
-	- -	-	- -	2,317	126,275	- - - 1810
-	- -	-	- -	1,101	101,423	- - - 1811†-12
-	- -	-	- -	990	77,252	- - - 1812-13
-	- -	-	- -	1,461	85,508	- - - 1813-14
-	- -	-	- -	1,307	85,373	- - - 1814-15
-	- -	-	- -	1,762	98,913	- - - 1815-16
-	- -	-	- -	1,383	77,508	- - - 1816-17
-	- -	-	- -	1,515	90,601	- - - 1817-18
-	- -	-	- -	1,437	94,423	- - - 1818-19
-	- -	-	- -	1,543	87,120	- - - 1819-20
-	- -	St. Helena, British Flag, 2	856	1,525	94,903	- - - 1820-21
-	- -	-	- -	1,271	87,138	- - - 1821-22
-	- -	-	- -	2,836	144,525	- - - 1822-23
-	- -	-	- -	2,019	125,884	- - - 1823-24
	- -	-	- -	1,764	131,767	- - - 1824-25
-	- -	-	- -	2,237	153,672	- - - 1825-26
-	- -	-	- -	2,093	125,378	- - - 1826-27
-	- -	-	- -	2,076	124,655	- - - 1827-28
-	- -	-	- -	2,486	134,994	- - - 1828-29
-	- -	-	- -	2,430	147,324	- - - 1829-30
for the year 1830-31 have not yet been received - -						- - - 1830-21

Returns having been received from the Ports subordinate to that Presidency during those years.
of 1811; but the Tonnage Outward for the Port of Fort St. George for that period is included in the Statement of 1811-12.

East India House,
15 August 1832.

Thos Fisher,
Searcher of the Records.

(5.)—RETURN of the Number of Ships and the Amount of Tonnage which have entered Inwards, Territories of the Three Presidencies; distinguishing the Countries from

	1.		2.		3.		4.					
From -	UNITED KINGDOM.		FRANCE.		AMERICA.		HAMBURGH.					
Flags -	British.		French.		American.		Hamburgh and Dutch.		British.		TOTAL.	
YEARS	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.
1793-4 - - 1794-5 - - 1795-6 - - 1796-7 - - 1797-8 - - 1798-9 - - 1799-1800 - 1800-1 - - 1801-2 - -	-	- -	-	- -	-	- -	-	- -	There are not any Returns of the			
1802-3 - -	11	10,054	-	- -	2	599	-	- -	-	- -	-	- -
1803-4 - -	10	10,403	-	- -	-	- -	-	- -	-	- -	-	- -
1804-5 - -	9	6,761	-	- -	2	590	Hamburgh 1	500	-	- -	1	500
1805-6 - -	9	9,351	-	- -	3	841	-	- -	-	- -	-	- -
1806-7 - -	-	- -	-	- -	-	- -	-	No Returns of external Commerce for this				
1807-8 - -	16	14,494	-	- -	3	885	-	- -	-	- -	-	- -
1808-9 - -	9	7,533	-	- -	1	174	-	- -	-	- -	-	- -
1809-10 - -	10	10,181	-	- -	1	345	-	- -	-	- -	-	- -
1810-11 - -	12	10,972	-	- -	2	613	-	- -	-	- -	-	- -
1811-12 - -	13	11,399	-	- -	-	- -	-	- -	-	- -	-	- -
1812-13 - -	8	7,936	-	- -	-	- -	-	- -	-	- -	-	- -
1813-14 - -	8	8,030	-	- -	-	- -	-	- -	-	- -	-	- -
1814-15 - -	11	10,698	-	- -	-	- -	-	- -	-	- -	-	- -
1815-16 - -	15	13,747	-	- -	-	- -	-	- -	-	- -	-	- -
1816-17 - -	33	21,790	-	- -	6	2,132	-	- -	-	- -	-	- -
1817-18 - -	39	23,508	6	2,611	11	4,554	-	- -	-	- -	-	- -
1818-19 - -	36	21,428	6	2,903	20	7,011	-	- -	-	- -	-	- -
1819-20 - -	41	26,975	5	1,676	1	464	-	- -	-	- -	-	- -
1820-21 - -	23	16,155	1	162	-	- -	-	- -	-	- -	-	- -
1821-22 - -	21	17,404	1	341	-	- -	-	- -	-	- -	-	- -
1822-23 - -	22	15,800	5	1,230	-	- -	-	- -	-	- -	-	- -
1823-24 - -	26	18,189	3	773	-	- -	-	- -	1	707	1	707
1824-25 - -	31	20,044	3	994	1	91	-	- -	1	707	1	707
1825-26 - -	32	18,464	4	1,404	1	215	-	- -	-	-	-	- -
1826-27 - -	27	15,043	8	1,861	1	160	Dutch 1	450	-	- -	1	450
1827-28 - -	55	25,884	6	1,955	1	229	-	- -	1	343	1	343
1828-29 - -	71	32,899	12	3,039	1	229	-	- -	1	375	1	375
1829-30 - -	46	25,086	4	1,438	1	185	-	- -	-	- -	-	- -
1830-31 - -	-	- -	-	- -	-	- -	-	- The Returns of the external Commerce				

between the Years 1793 and 1831, at the PORTS of *Bombay* and *Surat*, from Countries beyond the whence the Vessels came, and stating the Flag under which they sailed.

5.		6.		7.		8.					
COPENHAGEN.		GIBRALTAR.		PORTUGAL.		BRAZILS.					
Danish.		American.		Portuguese.		Portuguese and Brazilian.		British.		TOTAL.	
Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.
external Commerce of Bombay for these Years.						- -	- -	- -	- -	- -	- -
1	360	-	- -	2	580	- -	- -	- -	- -	- -	- -
-	- -	-	- -	1	600	- -	- -	- -	- -	- -	- -
-	- -	-	- -	1	1,000	- -	- -	- -	- -	- -	- -
1	146	-	- -	3	1,710	- -	- -	- -	- -	- -	- -
Year have been received, the Ship containing them having been lost. -								- -	- -	- -	- -
-	- -	-	- -	3	1,400	- -	- -	- -	- -	- -	- -
-	- -	-	- -	- -	- -	- -	- -	- -	- -	- -	- -
						Portuguese					
-	- -	-	- -	1	650	1	450	- -	- -	1	450
-	- -	-	- -	- -	- -	1	500	- -	- -	1	500
-	- -	-	- -	- -	- -	5	2,700	- -	- -	5	2,700
-	- -	-	- -	- -	- -	4	2,424	- -	- -	4	2,424
-	- -	-	- -	- -	- -	- -	- -	- -	- -	- -	- -
-	- -	-	- -	- -	- -	1	500	- -	- -	1	500
-	- -	-	- -	1	260	6	2,650	- -	- -	6	2,650
-	- -	-	- -	- -	- -	6	3,325	- -	- -	6	3,325
-	- -	-	- -	3	1,500	8	3,930	- -	- -	8	3,930
-	- -	-	- -	- -	- -	7	3,010	- -	- -	7	3,010
-	- -	-	- -	1	700	2	780	- -	- -	2	780
-	- -	-	- -	1	400	3	1,160	- -	- -	3	1,160
-	- -	-	- -	- -	- -	- -	- -	- -	- -	- -	- -
-	- -	-	- -	- -	- -	- -	- -	- -	- -	- -	- -
-	- -	-	- -	- -	- -	- -	- -	- -	- -	- -	- -
-	- -	-	- -	- -	- -	- -	- -	- -	- -	- -	- -
						Brazilian					
-	- -	-	- -	- -	- -	2	761	- -	- -	2	761
-	- -	-	- -	- -	- -	- -	- -	- -	- -	- -	- -
-	- -	-	- -	- -	- -	1	450	- -	- -	1	450
-	- -	-	- -	- -	- -	- -	- -	1	372	1	372
-	- -	-	- -	- -	- -	- -	- -	1	183	1	183
of Bombay for the Year 1830–31 have not yet been received.						-	-	- -	- -	- -	- -

9*

* *continued on the following pages, fols. 828, 829.*

Thoˢ Fisher,
Searcher of the Records.

(5.)—RETURN of the Number of SHIPS and Amount of TONNAGE ENTERED INWARDS,

(*continued from* p. 827)

From -	9.* CHINA.								10. ISLE OF FRANCE AND BOURBON,									
FLAGS -	British.		Portuguese.		Arab.		TOTAL.		British.		French.		Danish and Portuguese.		Arab.		TOTAL.	
YEARS	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.
1793-4 - 1794-5 - 1795-6 - 1796-7 - 1797-8 - 1798-9 - 1799-1800 - 1800-1 - 1801-2 -	-	- -	-	- -	-	- -	-	- -	-	- -	-	- -	There are not any Returns of the					
1802-3 - -	11	8,719	1	600	-	- -	12	9,319	-	- -	1	400	-	- -	-	- -	1	400
1803-4 - -	6	3,760	-	- -	-	- -	6	3,760	1	150	-	- -	-	- -	-	- -	1	150
1804-5 - -	12	10,597	-	- -	-	- -	12	10,597	-	- -	-	- -	-	- -	-	- -	-	- -
1805-6 - -	13	10,238	-	- -	-	- -	13	10,238	-	- -	-	- -	1	Danish 130	-	- -	-	- -
1806-7 - -	-	- -	-	- -	-	- -	-	- -	-	- -	No Returns of external Commerce for this							
1807-8 - -	17	12,584	-	- -	-	- -	17	12,584	-	- -	-	- -	-	- -	-	- -	-	- -
1808-9 - -	11	8,642	-	- -	-	- -	11	8,642	-	- -	-	- -	-	- -	-	- -	-	- -
1809-10 - -	15	12,016	1	215	-	- -	16	12,231	-	- -	-	- -	-	- -	-	- -	-	- -
1810-11 - -	8	5,794	-	- -	-	- -	8	5,794	-	- -	-	- -	-	- -	-	- -		- -
1811-12 - -	7	4,626	-	- -	-	- -	7	4,626	5	792	-	- -	-	- -	-	- -	5	792
1812-13 - -	7	4,324	-	- -	-	- -	7	4,324	5	1,565	-	- -	1	120	-	- -	6	1,685
1813-14 - -	6	4,476	-	- -	-	- -	6	4,476	3	1,512	-	- -	1	75	-	- -	4	1,587
1814-15 - -	12	8,231	1	350	-	- -	13	8,581	2	915	-	- -	-	- -	-	- -	2	915
1815-16 - -	9	6,216	-	- -	-	- -	9	6,216	4	505	-	- -	-	- -	-	- -	4	505
1816-17 - -	11	6,281	-	- -	-	- -	11	6,281	4	811	-	- -	-	- -	-	- -	4	811
1817-18 - -	12	8,306	2	900	-	- -	14	9,206	7	1,282	-	- -	-	- -	-	- -	7	1,282
1818-19 - -	12	8,844	3	1,251	-	- -	15	10,095	8	1,662	-	- -	-	- -	-	- -	8	1,662
1819-20 - -	12	8,216	3	794	-	- -	15	9,010	6	1,322	-	- -	-	- -	-	- -	6	1,322
1820-21 - -	8	5,152	5	1,610	-	- -	13	6,762	5	1,592	-	- -	-	- -	-	- -	5	1,592
1821-22 - -	18	11,977	4	1,090	-	- -	22	13,067	6	1,712	-	- -	-	- -	-	- -	6	1,712
1822-23 - -	14	9,028	6	1,780	-	- -	20	10,808	8	1,451	-	- -	-	- -	-	- -	8	1,451
1823-24 - -	8	6,005	3	850	-	- -	11	6,855	8	2,419	3	723	1	92	-	- -	12	3,234
1824-25 - -	15	7,692	5	1,814	1	350	21	9,856	12	3,959	-	- -	1	92	-	- -	13	4,051
1825-26 - -	15	10,273	5	1,812	-	- -	20	12,085	4	476	3	351	-	- -	-	- -	7	827
1826-27 - -	22	13,690	5	2,048	-	- -	27	15,738	8	1,097	3	631	-	- -	-	- -	11	1,728
1827-28 - -	24	14,912	6	1,836	-	- -	30	16,748	7	1,005	4	513	-	- -	-	- -	11	1,518
1828-29 - -	23	15,447	7	2,097	-	- -	30	17,544	2	509	-	- -	-	- -	-	- -	2	509
1829-30 - -	19	13,516	6	2,088	-	- -	25	15,604	5	1,582	3	818	-	- -	-	- -	8	2,400
1830-31 - -	-	- -	-	- -	-	- -	-	- -	-	- -	-	The Returns of the external Commerce						

between the Years 1793 and 1831, at the Ports of BOMBAY and SURAT—*continued.*

11.								12.		13.		14.*
MANILLA.								NEW SOUTH WALES.		CAPE OF GOOD HOPE.		
Spanish.		British.		Arab.		TOTAL.		British		British.		
Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships	Tons.	Ships.	Tons.	Ships.	Tons.	
external Commerce of Bombay for these Years.						-	-	-	-	-	-	*continued on the following pages, fols. 830, 831.*
-	-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	1	800	-	-	
-	-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	-	
Year have been received, the Ship containing them having been lost.							-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	-	
-	-	2	484	-	-	2	484	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	-	
2	950	-	-	-	-	2	950	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	1	750	1	750	1	672	-	-	
-	-	-	-	-	-	-	-	-	-	-	-	
-	-	1	525	-	-	1	525	-	-	-	-	
-	-	2	1,135	-	-	2	1,135	-	-	-	-	
-	-	1	200	-	-	1	200	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	2	808	
-	-	1	810	-	-	1	810	-	-	-	-	
-	-	2	1,141	-	-	2	1,141	-	-	-	-	
-	-	1	447	-	-	1	447	-	-	1	199	
-	-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	-	
1	250	-	-	-	-	1	250	3	1,547	-	-	
-	-	-	-	-	-	-	-	1	380	-	-	
-	-	-	-	-	-	-	-	1	269	-	-	
-	-	-	-	-	-	-	-	1	493	-	-	
-	-	-	-	-	-	-	-	6	2,826	-	-	
of Bombay for the Year 1830-31 have not yet been received.							-	-	-	-	-	

Tho' Fisher,
Searcher of the Records.

(5.)—RETURN of the Number of SHIPS and Amount of TONNAGE ENTERED INWARDS,

(*continued from* p. 829.)

From -	14.* MOZAMBIQUE AND COAST OF AFRICA.										15. JAVA.									
FLAGS -	British.		French.		Portuguese		Arab.		TOTAL.		British.		Danish.		Dutch.		Arab.		TOTAL.	
YEARS	Ships.	Tons.	Ships.	Tons.	Ships	Tons.	Ships.	Tons.	Ships	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.
1793-4 1794-5 1795-6 1796-7 1797-8 1798-9 1799-1800 1800-1 1801-2	-	- -	-	- -	-	- -	-	- -	-	- -	-	- -	-	- There are not any Returns of the						
1802-3	4	450		- -	1	150	-	- -	5	600	2	1,378	2	800	1	440	-	- -	5	2,618
1803-4	5	407	-	- -	1	250	-	- -	6	657	3	1,416	2	800	-	- -	1	564	6	2,780
1804-5	3	366	-	- -	-	- -	-	- -	3	366	-	- -	-	- -	-	- -	-	- -	-	- -
1805-6	3	513	-	- -	2	650	3	349	8	1,512	-	- -	-	- -	-	- -	-	- -	-	- -
1806-7	-	- -	-	- -	-	- -	-	- -	-	- -	-	- -	No Returns of external Commerce for this							
1807-8	5	458	-	- -	1	180	-	- -	6	638	-	- -	-	- -	-	- -	-	- -	-	- -
1808-9	7	699	-	- -	-	- -	-	- -	7	699	-	- -	-	- -	-	-	-	- -	-	- -
1809-10	5	465	-	- -	-	- -	-	- -	5	465	-	- -	-	- -	-	- -	-	- -	-	- -
1810-11	6	556	-	- -	-	- -	-	- -	6	556	-	- -	-	- -	-	- -	-	- -	-	- -
1811-12	3	240	-	- -	-	- -	-	- -	3	240	-	- -	-	- -	-	- -	-	- -	-	- -
1812-13	4	315	-	- -	-	- -	-	- -	4	315	-	- -	-	- -	-	- -	-	- -	-	- -
1813-14	6	758	-	- -	-	- -	-	- -	6	758	-	- -	-	- -	-	- -	-	- -		- -
1814-15	3	249	-	- -	-	- -	-	- -	3	249	-	- -	-	- -	-	- -	-	- -	-	- -
1815-16	6	665	-	- -	-	- -	-	- -	6	665	-	- -	-	- -	-	- -	-	- -	-	- -
1816-17	4	502	-	- -	-	- -	1	166	5	668	-	- -	-	- -	-	- -	-	- -	-	- -
1817-18	2	216	-	- -	-	- -	1	600	3	816	-	- -	-	- -	-	- -	-	- -	-	- -
1818-19	7	996	-	- -	-	- -	-	- -	7	996	-	- -	-	- -	-	- -	-	- -	-	- -
1819-20	2	250	-	- -	-	- -	-	- -	2	250	-	- -	-	- -	-	- -	-	- -	-	- -
1820-21	2	267	-	- -	-	- -	-	- -	2	267	-	- -	-	- -	-	- -	-	- -	-	- -
1821-22	6	416	-	- -	-	- -	-	- -	6	416	-	- -	-	- -	-	- -	-	- -	-	- -
1822-23	2	184	-	- -	-	- -	-	- -	2	184	-	- -	-	- -	-	- -	-	- -	-	- -
1823-24	5	643	-	- -	-	- -	-	- -	5	643	-	- -	-	- -	-	- -	-	- -	-	- -
1824-25	4	525	-	- -	1	171	-	- -	5	696	-	- -	-	- -	-	- -	-	- -	-	- -
1825-26	1	231	-	- -	1	200	3	290	5	721	-	- -	-	- -	-	- -	-	- -	-	- -
1826-27	2	306	-	- -	-	- -	-	- -	2	306	-	- -	-	- -	-	- -	-	- -	-	- -
1827-28	1	33	-	- -	-	- -	1	100	2	133	-	- -	-	- -	-	- -	-	- -	-	- -
1828-29	3	423	-	- -	1	94	-	- -	4	517	-	- -	-	- -	-	- -	-	- -	-	- -
1829-30	2	235	-	- -	1	133	-	- -	3	368	-	- -	-	- -	-	- -	-	- -	-	- -
1830-31	-	- -	-	- -	-	- -	-	- -	-	- -	-	- -	The Returns of the external Commerce							

between the Years 1793 and 1831, at the Ports of BOMBAY and SURAT—*continued.*

16.										17.	
PENANG AND EASTWARDS.										PEGUE	
British.		French, American, Danish, Portuguese.		Dutch.		Arab and Persian.		TOTAL.		British.	
Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.
external Commerce of Bombay for these Years.					-	-	-	-	-	-	-
7	2,605	-	-	-	-	1	150	8	2,755	-	-
6	1,528	-	-	-	-	2	444	8	1,972	-	-
2	350	Danish 1	320	-	-	3	808	6	1,478	-	-
2	1,443	-	-	-	-	3	723	5	2,166	1	800
Year have been received, the Ship containing them having been lost.							-	-	-	-	-
6	1,143	-	-	-	-	-	-	6	1,143	1	1,200
7	840	-	-	-	-	-	-	7	840	1	1,200
9	1,842	-	-	-	-	-	-	9	1,842	1	992
6	1,029	-	-	-	-	1	114	7	1,143	-	-
6	781	-	-	-	-	-	-	6	781	-	-
11	4,816	-	-	-	-	1	348	12	5,164	-	-
7	2,038	-	-	-	-	-	-	7	2,038	-	-
7	2,099	-	-	-	-	2	979	9	3,078	-	-
7	2,214	-	-	-	-	-	-	7	2,214	-	-
4	666	-	-	-	-	-	-	4	666	-	-
6	1,317	-	-	-	-	-	-	6	1,317	-	-
11	4,532	-	-	-	-	-	-	11	4,532	-	-
14	3,474	-	-	-	-	1	353	15	3,827	-	-
15	4,482	-	-	-	-	-	-	15	4,482	-	-
19	6,079	-	-	-	-	1	203	20	6,282	-	-
12	3,294	Portuguese 1	171	-	-	-	-	13	3,465	-	-
10	2,779	1	171	-	-	1	380	12	3,330	-	-
9	1,536	-	-	1	350	1	308	11	2,194	-	-
6	1,273	-	-	-	-	2	500	8	1,773	-	-
8	1,756	-	-	3	579	-	-	11	2,335	-	-
7	2,201	-	-	1	184	2	481	10	2,866	-	-
11	3,656	-	-	2	303	1	600	14	4,559	-	-
15	3,845	-	-	-	-	4	1,471	19	5,316	-	-
of Bombay for the Year 1830-31 have not yet been received.							-	-	-	-	-

18.*

* *continued on the following pages, fols.* 832, 833.

Thoˢ Fisher,
Searcher of the Records.

(5.)—RETURN of the Number of Ships and Amount of Tonnage entered Inwards,

(continued from p. 831.)

From -	18.* CEYLON.						19. ARABIAN AND PERSIAN GULFS.											
FLAGS -	British.		French, American, Dutch.		TOTAL.		British.		Portuguese, Spanish, American.		French and Dutch.		Turkish and Persian.		Arab.		TOTAL.	
YEARS	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.
1793-4 - 1794-5 - 1795-6 - 1796-7 - 1797-8 - 1798-9 - 1799-1800 - 1800-1 - 1801-2 -	-	- -	-	- -	-	- -	-	- -	-	- -	-	- -	There are not any Returns of the					
1802-3 - -	5	695	-	- -	5	695	17	3,230	-	- -	-	- -	-	- -	14	1,945	31	5,17
1803-4 - -	7	2,453	-	- -	7	2,453	14	2,582	-	- -	-	- -	-	- -	17	2,379	31	4,96
1804-5 - -	4	730	-	- -	4	730	8	1,688	-	- -	-	- -	-	- -	31	5,484	39	7,17
1805-6 - -	6	905	-	- -	6	905	17	5,100	Portuguese 1	600	-	- -	-	- -	13	2,428	31	8,12
1806-7 - -	-	- -	-	- -	-	- -	-	- -	-	-	No Returns of external Commerce for this Yea							
1807-8 - -	3	205	-	- -	3	205	10	2,196	-	- -	-	- -	-	- -	16	2,024	26	4,22
1808-9 - -	8	873	-	- -	8	873	11	3,008	-	- -	-	- -	-	- -	22	3,962	33	6,97
1809-10 - -	5	550	-	- -	5	550	11	3,758	-	- -	-	- -	-	- -	16	2,352	27	6,11
1810-11 - -	16	2,122	-	- -	16	2,122	22	5,696	-	- -	-	- -	-	- -	18	3,343	40	9,03
1811-12 - -	7	799	-	- -	7	799	8	1,991	-	- -	-	- -	-	- -	26	4,973	34	6,96
1812-13 - -	8	937	-	- -	8	937	19	5,119	-	- -	-	- -	-	- -	17	2,577	36	7,69
1813-14 - -	6	985	-	- -	6	985	13	4,085	-	- -	-	- -	-	- -	22	3,286	35	7,37
1814-15 - -	3	466	-	- -	3	466	17	5,020	-	- -	-	- -	-	- -	15	1,655	32	6,67
1815-16 - -	3	419	-	- -	3	419	19	5,536	-	- -	-	- -	-	- -	14	1,068	33	6,60
1816-17 - -	5	656	-	- -	5	656	15	4,628	-	-	-	- -	Turkish 2	350	14	1,968	31	6,94
1817-18 - -	4	837	-	- -	4	837	22	7,403	-	- -	-	- -	1	300	12	1,105	35	8,80
1818-19 - -	5	1,028	-	- -	5	1,028	32	10,846	-	- -	-	- -	-	- -	10	1,698	42	12,54
1819-20 - -	3	341	-	- -	3	341	39	12,559	-	- -	-	- -	-	- -	12	1,986	51	14,54
1820-21 - -	3	355	-	- -	3	355	30	11,921	-	- -	Dutch 1	300	-	- -	13	2,334	44	14,55
1821-22 - -	4	588	-	- -	4	588	29	10,307	-	- -	-	- -	2	862	10	2,172	41	13,34
1822-23 - -	2	193	-	- -	2	193	26	9,558	American 1	321	-	- -	-	- -	18	4,292	45	14,17
1823-24 - -	2	135	-	- -	2	135	22	7,498	Spanish 1	242	French 1	216	1	219	18	5,739	43	13,91
1824-25 - -	6	1,024	-	- -	6	1,024	9.	2,546	-	- -	-	- -	-	- -	14	4,518	23	7,06
1825-26 - -	5	1,079	-	- -	5	1,079	7	2,316	American 1	204	-	- -	-	- -	9	3,509	17	6,02
1826-27 - -	4	418	-	- -	4	418	11	4,328	-	- -	-	- -	-	- -	12	1,768	23	6,09
1827-28 - -	4	630	-	- -	4	630	18	6,846	-	- -	Dutch 2	818	1	200	8	2,133	29	9,997
1828-29 - -	5	783	-	- -	5	783	18	6,768	-	- -	1	238	-	- -	10	2,589	29	9,595
1829-30 - -	9	1,335	-	- -	9	1,335	18	5,206	-	- -	2	486	-	- -	8	2,509	28	8,201
1830-31 - -	-	- -	-	- -	-	- -	-	- -	-	- -	-	The Returns of the external Commerce						

Examined, *John Prince.*
Thomas S. Gouring.

between the Years 1793 and 1831, at the Ports of BOMBAY and SURAT—*continued.*

20. GOA, DAMAUN AND DIU.						21. GRAND TOTAL.		YEARS.
Portuguese.		British and American.		TOTAL.				
Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	
external Commerce of Bombay for these Years.							- - -	1793-4
								1794-5
								1795-6
								1796-7
								1797-8
								1798-9
								1799-1800
								1800-1
								1801-2
-	-	-	-	-	-	83	33,155	1802-3
1	600	-	-	1	600	78	29,136	1803-4
1	500	-	-	1	500	78	29,694	1804-5
3	895	-	-	3	895	84	36,822	1805-6
have been received, the Ship containing them having been lost.								1806-7
1	300	-	-	1	300	82	37,069	1807-8
-	-	-	-	-	-	77	26,931	1808-9
-	-	-	-	-	-	78	34,300	1809-10
1	108	-	-	1	108	93	30,847	1810-11
-	-	-	-	-	-	82	29,251	1811-12
-	-	-	-	-	-	85	30,481	1812-13
-	-	-	-	-	-	72	25,245	1813-14
-	-	-	-	-	-	76	32,584	1814-15
-	-	-	-	-	-	84	33,280	1815-16
-	-	-	-	-	-	106	43,800	1816-17
1	300	-	-	1	300	139	59,804	1817-18
-	-	-	-	-	-	158	65,409	1818-19
1	542	-	-	1	542	145	61,240	1819-20
-	-	-	-	-	-	111	46,700	1820-21
-	-	-	-	-	-	123	54,292	1821-22
1	170	-	-	1	170	120	48,118	1822-23
1	400	-	-	1	400	116	48,180	1823-24
1	300	-	-	1	300	116	47,021	1824-25
2	450	-	-	2	450	107	45,605	1825-26
1	214	-	-	1	214	117	44,729	1826-27
1	219	-	-	1	219	152	61,241	1827-28
2	430	-	-	2	430	173	71,344	1828-29
1	324	British 1	282	2	606	152	63,548	1829-30
of Bombay for the Year 1830-31 have not yet been received.								1830-31

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East India House,
15 August 1832.

Tho^s Fisher,
Searcher of the Records.

(6.)—A RETURN of the Number of SHIPS and the Amount of TONNAGE which have Cleared Outwards, of the Three Presidencies; distinguishing the Countries for which the

	1.		2.		3.		4.						5.		6.	
TO:	UNITED KINGDOM.		FRANCE.		AMERICA.		HAMBURGH.						COPEN-HAGEN.		GIBRAL-TAR.	
FLAGS. -	British.		French.		American.		Hamburgh and Dutch.		British.		TOTAL.		Danish.		American.	
YEARS.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.
1793-4 - 1794-5 - 1795-6 - 1796-7 - 1797-8 - 1798-9 - 1799-1800 1800-1 - 1801-2 -	-	-	-	-	-	-	-	-	-	- There are not any Returns of the External						
								Hamburgh.								
1802-3 -	7	6,430	-	-	3	961	1	260	-	-	1	260	1	360	-	-
1803-4 -	4	2,377	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1804-5 -	6	5,118	-	-	1	250	1	500	-	-	1	500	-	-	-	-
1805-6 -	9	6,765	-	-	1	310	-	-	-	-	-	-	1	146	-	-
1806-7 -	-	-	-	-	-	-	-	No Returns of the External Commerce of Bombay for this Year								
1807-8 -	7	4,864	-	-	2	621	-	-	-	-	-	-	-	-	-	-
1808-9 -	9	6,308	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1809-10 -	13	10,658	-	-	1	345	-	-	-	-	-	-	-	-	-	-
1810-11 -	8	5,247	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1811-12 -	4	2,326	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1812-13 -	2	1,287	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1813-14 -	10	6,378	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1814-15 -	11	6,997	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1815-16 -	13	9,488	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1816-17 -	12	5,431	-	-	3	1,257	-	-	-	-	-	-	-	-	-	-
1817-18 -	28	12,151	5	2,282	9	3,152	-	-	-	-	-	-	-	-	-	-
1818-19 -	41	19,126	6	2,401	19	6,624	-	-	-	-	-	-	-	-	-	-
1819-20 -	31	14,187	5	1,997	3	1,240	-	-	-	-	-	-	-	-	-	-
1820-21 -	17	7,595	1	162	-	-	-	-	-	-	-	-	-	-	-	-
1821-22 -	16	7,939	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1822-23 -	26	13,743	2	404	-	-	-	-	-	-	-	-	-	-	1	321
1823-24 -	23	11,734	1	234	-	-	-	-	-	-	-	-	-	-	-	-
1824-25 -	28	12,893	-	-	1	91	-	-	-	-	-	-	-	-	-	-
1825-26 -	34	15,438	2	846	2	419	-	-	-	-	-	-	-	-	-	-
								Dutch.								
1826-27 -	29	10,169	1	230	-	-	1	450	-	-	1	450	-	-	-	-
1827-28 -	46	17,712	1	612	-	-	-	-	-	-	-	-	-	-	-	-
1828-29 -	61	24,001	3	1,275	-	-	-	-	-	-	-	-	-	-	-	-
1829-30 -	34	13,359	4	1,285	1	185	-	-	-	-	-	-	-	-	-	-
1830-31 -	-	-	-	-	-	-	-	- The Returns of the External Commerce of Bombay for								

between the Years 1793 and 1831, from the Ports of *Bombay* and *Surat* to Countries beyond the Territories Vessels cleared out, and stating the Flag under which they sailed.

7.		8.						9.							
PORTUGAL.		BRAZILS.						CHINA.							
Portuguese.		Portuguese and Brazilian.		British.		TOTAL.		British.		Portuguese.		Arab.		TOTAL.	
Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.
Commerce of Bombay for these Years.					-	-	-	-	-	-	-	-	-	-	-
2	1,250	-	-	-	-	-	-	27	21,952	1	280	-	-	28	22,232
2	1,050	-	-	-	-	-	-	16	14,673	-	-	-	-	16	14,673
1	500	-	-	-	-	-	-	29	24,113	-	-	-	-	29	24,113
3	1,550	-	-	-	-	-	-	36	25,156	-	-	-	-	36	25,156
have been received, the ship containing them having been lost.								-	-	-	-	-	-	-	-
2	750	-	-	-	-	-	-	28	21,953	1	500	-	-	29	22,453
-	-	-	-	-	-	-	-	31	24,991	-	-	-	-	31	24,991
		Portuguese.													
-	-	1	450	-	-	1	450	15	12,934	-	-	-	-	15	12,934
-	-	2	900	-	-	2	900	14	12,827	-	-	-	-	14	12,827
-	-	5	3,050	-	-	5	3,050	23	17,789	-	-	-	-	23	17,789
-	-	3	1,824	-	-	3	1,824	13	13,692	-	-	-	-	13	13,692
-	-	-	-	-	-	-	-	10	10,572	-	-	-	-	10	10,572
-	-	1	600	-	-	1	600	12	10,811	-	-	-	-	12	10,811
-	-	3	1,150	-	-	3	1,150	20	16,470	1	600	-	-	21	17,070
-	-	3	1,675	-	-	3	1,675	19	16,276	3	1,746	-	-	22	18,022
1	200	5	2,600	-	-	5	2,600	19	17,310	-	-	-	-	19	17,310
-	-	7	2,965	-	-	7	2,965	20	18,900	4	1,950	-	-	24	20,850
1	700	2	780	-	-	2	780	16	16,213	1	600	-	-	17	16,813
-	-	1	300	-	-	1	300	7	6,540	5	1,936	-	-	12	8,476
-	-	-	-	-	-	-	-	23	19,416	1	600	-	-	24	20,016
-	-	-	-	-	-	-	-	23	19,392	2	470	-	-	25	19,862
-	-	-	-	-	-	-	-	17	15,419	-	-	-	-	17	15,419
-	-	-	-	-	-	-	-	25	17,124	3	1,000	2	730	30	18,854
-	-	-	-	-	-	-	-	20	15,563	3	1,820	-	-	23	17,383
-	-	-	-	-	-	-	-	38	26,422	1	300	-	-	39	26,722
		Brazilian.													
-	-	1	450	-	-	1	450	32	25,584	5	2,106	-	-	37	27,690
-	-	-	-	-	-	-	-	30	24,138	6	1,593	-	-	36	25,731
-	-	-	-	2	593	2	593	29	24,479	3	1,230	-	-	32	25,709
the Year 1830–31 have not yet been received.						-	-	-	-	-	-	-	-	-	-

* continued on p. 836.

(6.)—Number of SHIPS and Amount of TONNAGE Cleared Outwards

* *continued from p.* 835.

TO - -	10. ISLE OF FRANCE AND BOURBON.										11. MANILLA.									
FLAGS -	British.		French.		Danish and Portuguese.		Arab.		TOTAL.		Spanish.		British.		Arab.		TOTAL.	
YEARS.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.
1793-4 1794-5 1795-6 1796-7 1797-8 1798-9 1799-1800 1800-1 1801-2	-	-	-	-	-	-	-	-	-	-	There are not any Returns of the External							
1802-3 -	-	-	1	400	-	-	-	-	1	400	-	-	-	-	-	-	-	-
1803-4 -	1	150	-	-	-	-	-	-	1	150	-	-	-	-	-	-	-	-
1804-5 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1805-6 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1806-7 -	-	-	-	-	-	-	-	No Returns of the External Commerce of Bombay for this Year										
1807-8 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1808-9 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1809-10 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1810-11 -	2	428	-	-	-	-	-	-	2	428	-	-	-	-	-	-	-	-
1811-12 -	4	520	-	-	-	-	-	-	4	520	2	950	-	-	-	-	2	950
1812-13 -	10	4,638	-	-	2	220	-	-	12	4,858	-	-	-	-	-	-	-	-
1813-14 -	2	372	-	-	-	-	-	-	2	372	-	-	-	-	-	-	-	-
1814-15 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1815-16 -	3	450	-	-	-	-	-	-	3	450	-	-	-	-	-	-	-	-
1816-17 -	4	562	-	-	-	-	-	-	4	562	-	-	-	-	-	-	-	-
1817-18 -	7	1,548	-	-	-	-	-	-	7	1,548	-	-	-	-	-	-	-	-
1818-19 -	10	2,060	-	-	-	-	-	-	10	2,060	-	-	-	-	-	-	-	-
1819-20 -	4	807	-	-	-	-	-	-	4	807	-	-	-	-	-	-	-	-
1820-21 -	3	418	-	-	-	-	-	-	3	418	-	-	-	-	-	-	-	-
1821-22 -	8	2,344	-	-	-	-	-	-	8	2,344	-	-	-	-	-	-	-	-
1822-23 -	7	1,308	2	619	-	-	-	-	9	1,927	-	-	-	-	-	-	-	-
1823-24 -	8	1,673	2	601	-	-	-	-	10	2,274	1	242	-	-	-	-	1	242
1824-25 -	1	171	1	216	-	-	-	-	2	387	-	-	-	-	-	-	-	-
1825-26 -	3	382	2	317	-	-	2	474	7	1,173	-	-	-	-	-	-	-	-
1826-27 -	3	374	1	153	-	-	-	-	4	527	-	-	-	-	-	-	-	-
1827-28 -	3	396	4	698	-	-	-	-	7	1,094	-	-	-	-	-	-	-	-
1828-29 -	6	2,148	-	-	-	-	-	-	6	2,148	-	-	-	-	-	-	-	-
1829-30 -	10	3,050	1	332	-	-	-	-	11	3,382	-	-	-	-	-	-	-	-
1830-31 -	-	-	-	-	-	-	-	-	The Returns of the External Commerce of Bombay for									

from the Ports of *Bombay* and *Surat*, between 1793 and 1831—*continued.*

12.		13.		14.										15.									
NEW SOUTH WALES.		CAPE of GOOD HOPE.		MOSAMBIQUE AND COAST OF AFRICA.										JAVA.									
British.		British.		British.		French.		Portuguese.		Arab.		TOTAL.		British.		Danish.		Dutch.		Arab.		TOTAL	
Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons
Commerce of Bombay for these Years.								-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	1	85	-	-	2	270	1	67	4	422	2	800	-	-	1	440	-	-	3	1,240
-	-	-	-	3	358	-	-	-	-	-	-	3	358	-	-	-	-	-	-	-	-	-	-
-	-	-	-	3	449	-	-	1	180	-	-	4	629	-	-	-	-	-	-	-	-	-	-
-	-	-	-	6	1,035	-	-	-	-	1	83	7	1,118	-	-	-	-	-	-	-	-	-	-
have been received, the ship containing them having been lost.												-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	4	378	-	-	-	-	-	-	4	378	-	-	-	-	-	-	-	-	-	-
-	-	-	-	5	449	-	-	-	-	-	-	5	449	-	-	-	-	-	-	-	-	-	-
-	-	-	-	4	365	-	-	1	80	-	-	5	445	-	-	-	-	-	-	-	-	-	-
-	-	-	-	5	415	-	-	-	-	-	-	5	415	-	-	-	-	-	-	-	-	-	-
-	-	-	-	5	297	-	-	-	-	-	-	5	297	-	-	-	-	-	-	-	-	-	-
-	-	-	-	5	647	-	-	-	-	1	66	6	713	-	-	-	-	-	-	-	-	-	-
-	-	-	-	4	349	-	-	-	-	-	-	4	349	-	-	-	-	-	-	-	-	-	-
-	-	-	-	6	695	-	-	-	-	1	83	7	778	-	-	-	-	-	-	-	-	-	-
-	-	-	-	6	665	-	-	-	-	-	-	6	665	-	-	-	-	-	-	-	-	-	-
-	-	-	-	6	674	-	-	-	-	-	-	6	674	-	-	-	-	-	-	-	-	-	-
-	-	-	-	6	431	-	-	-	-	-	-	6	431	-	-	-	-	-	-	-	-	-	-
-	-	-	-	5	515	-	-	-	-	-	-	5	515	-	-	-	-	-	-	-	-	-	-
-	-	-	-	6	631	-	-	-	-	-	-	6	631	-	-	-	-	-	-	-	-	-	-
-	-	-	-	9	1,125	-	-	-	-	1	347	10	1,472	-	-	-	-	-	-	-	-	-	-
-	-	-	-	10	1,133	-	-	-	-	-	-	10	1,133	-	-	-	-	-	-	-	-	-	-
-	-	-	-	3	275	-	-	-	-	-	-	3	275	-	-	-	-	-	-	-	-	-	-
-	-	-	-	6	899	-	-	2	261	-	-	8	1,160	-	-	-	-	-	-	-	-	-	-
-	-	-	-	5	412	-	-	1	92	1	42	7	546	-	-	-	-	-	-	-	-	-	-
-	-	-	-	4	522	-	-	-	-	1	50	5	572	-	-	-	-	-	-	-	-	-	-
-	-	-	-	5	226	1	200	-	-	1	160	7	586	-	-	-	-	-	-	-	-	-	-
-	-	-	-	6	612	-	-	-	-	-	-	6	612	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	2	313	-	-	2	313	-	-	-	-	-	-	-	-	-	-
3	734	2	584	3	216	-	-	-	-	1	75	4	291	-	-	-	-	-	-	-	-	-	-
the Year 1830-31 have not yet been received.									-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

* continued on p. 838

(6.)—Number of SHIPS and Amount of TONNAGE Cleared Outwards

* continued from p. 837.

	16.										17.		18.					
TO - -	PENANG, AND EASTWARDS.										PEGUE.		CEYLON.					
FLAGS - -	British.		French, American, Danish, Portuguese.		Dutch.		Arab and Persian.		TOTAL.		British.		British.		French, American, Dutch.		TOTAL.	
YEARS.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.
1793-4 1794-5 1795-6 1796-7 1797-8 1798-9 1799-1800 1800-1 1801-2	-	-	-	-	-	-	-	-	-	-	- There are not any Returns of the External							
1802-3 -	8	2,592	-	-	-	-	2	360	10	2,952	-	-	5	1,161	-	-	5	1,161
1803-4 -	12	3,930	-	-	-	-	2	328	14	4,258	-	-	6	1,420	-	-	6	1,420
1804-5 -	7	2,771	-	-	-	-	2	300	9	3,071	-	-	5	815	-	-	5	815
1805-6 -	3	714	-	-	-	-	3	988	6	1,702	3	1,531	7	705	1	American. 271	8	976
1806-7 -	-	-	-	-	-	-	-	- No Returns of the External Commerce of Bombay for this Year										
1807-8 -	11	2,212	1	Portuguese. 300	-	-	2	544	14	3,056	-	-	5	303	1	264	6	567
1808-9 -	11	3,306	-	-	-	-	-	-	11	3,306	1	128	8	913	-	-	8	913
1809-10 -	9	2,050	1	215	-	-	2	300	12	2,565	-	-	7	941	-	-	7	941
1810-11 -	6	1,196	-	-	-	-	1	Persian. 284	7	1,480	-	-	13	1,756	-	-	13	1,756
1811-12 -	10	3,025	-	-	-	-	3	Arab. 805	13	3,830	1	300	5	600	-	-	5	600
1812-13 -	9	3,158	-	-	-	-	-	-	9	3,158	-	-	3	295	-	-	3	295
1813-14 -	9	2,729	-	-	-	-	-	-	9	2,729	-	-	7	938	-	-	7	938
1814-15 -	8	2,463	-	-	-	-	-	-	8	2,463	-	-	3	471	-	-	3	471
1815-16 -	6	1,911	-	-	-	-	-	-	6	1,911	-	-	3	225	-	-	3	225
1816-17 -	9	2,173	-	-	-	-	-	-	9	2,173	-	-	5	767	-	-	5	767
1817-18 -	6	1,547	-	-	-	-	-	-	6	1,547	-	-	4	895	-	-	4	895
1818-19 -	6	1,331	2	American. 914	-	-	-	-	8	2,245	-	-	1	180	-	-	1	180
1819-20 -	16	4,385	-	-	-	-	1	222	17	4,607	-	-	3	400	-	-	3	400
1820-21 -	14	4,386	-	-	1	300	1	363	16	5,049	-	-	4	922	-	-	4	922
1821-22 -	18	5,766	-	-	-	-	-	-	18	5,766	-	-	4	469	-	-	4	469
1822-23 -	7	1,873	1	171	-	-	2	650	10	2,694	-	-	2	125	-	-	2	125
1823-24 -	4	736	1	171	-	-	2	650	7	1,557	-	-	3	335	1	French. 291	4	626
1824-25 -	12	2,183	-	-	-	-	1	308	13	2,491	-	-	4	649	-	-	4	649
1825-26 -	7	1,308	-	-	-	-	3	1,274	10	2,582	-	-	2	214	-	-	2	214
1826-27 -	6	1,451	1	French. 341	-	-	-	-	7	1,792	-	-	3	211	1	Dutch. 210	4	421
1827-28 -	12	3,375	-	-	2	434	2	632	16	4,441	-	-	5	357	-	-	5	357
1828-29 -	10	2,768	1	American. 229	2	303	1	350	14	3,650	-	-	7	1,318	-	-	7	1,318
1829-30 -	14	4,042	-	-	2	486	2	561	18	5,089	-	-	7	1,462	-	-	7	1,462
1830-31 -	-	-	-	-	-	-	-	-	-	The Returns of the External Commerce of Bombay for								

East India House,
15 August 1832.

from the Ports of *Bombay* and *Surat*, between 1793 and 1831—*continued.*

19.												20.						21.	
ARABIAN AND PERSIAN GULFS.												GOA, DAMAUN, DIU.						GRAND TOTAL.	
British.		Portuguese, Spanish, American.		French, Dutch.		Turkish and Persian.		Arab.		TOTAL.		Portuguese.		British and American.		TOTAL.			
Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.
Commerce of Bombay for these Years.																			
21	3,742	-	- -	-	- -	-	- -	17	3,506	38	7,248	-	- -	-	- -	-	- -	103	44,916
13	2,850	-	- -	-	- -	-	- -	17	3,083	20	5,933	1	600	3	1,291	4	1,891	80	32,110
16	2,910	-	- -	-	- -	-	- -	33	5,578	49	8,488	-	- -	-	- -	-	- -	105	43,484
														American.					
16	3,975	-	- -	-	- -	-	- -	12	3,303	28	7,278	-	- -	1	260	1	260	103	46,792
have been received, the ship containing them having been lost.																			
12	2,615	-	- -	-	- -	-	- -	16	2,188	28	4,753	-	- -	-	- -	-	- -	92	37,442
16	4,195	-	- -	-	- -	-	- -	27	4,729	43	8,924	-	- -	-	- -	-	- -	108	45,019
17	5,242	-	- -	-	- -	-	- -	17	2,226	34	7,468	-	- -	-	- -	-	- -	88	35,806
						Persian.													
7	1,611	-	- -	-	- -	3	796	12	1,479	22	3,886	1	108	-	- -	1	108	74	27,047
10	2,787	-	- -	-	- -	-	- -	21	2,640	31	5,427	-	- -	-	- -	-	- -	93	35,089
9	2,539	-	- -	-	- -	-	- -	25	5,804	34	8,343	-	- -	-	- -	-	- -	82	34,170
16	4,525	-	- -	-	- -	-	- -	17	1,979	33	6,504	-	- -	-	- -	-	- -	75	27,842
10	3,461	-	- -	-	- -	-	- -	14	2,806	24	6,267	-	- -	-	- -	-	- -	66	28,387
14	3,976	-	- -	-	- -	-	- -	17	2,060	31	6,036	-	- -	-	- -	-	- -	86	36,995
16	3,889	-	- -	-	- -	-	- -	16	2,234	32	6,123	-	- -	-	- -	-	- -	96	36,684
21	6,374	-	- -	-	- -	-	- -	13	1,034	34	7,408	1	400	-	- -	1	400	125	49,924
														British.					
21	6,186	-	- -	-	- -	-	- -	6	1,543	27	7,729	1	200	1	106	2	306	150	65,001
20	5,740	-	- -	-	- -	-	- -	7	1,097	27	6,837	3	794	-	- -	3	794	119	49,793
21	6,258	-	- -	-	- -	-	- -	5	720	26	6,978	2	330	-	- -	2	330	92	31,702
						Turkish.													
21	6,797	-	- -	-	- -	1	292	9	2,839	31	9,928	3	1,058	-	- -	3	1,058	114	48,653
18	5,786	-	- -	-	- -	-	- -	10	2,500	28	8,286	4	990	-	- -	4	990	110	48,627
7	2,003	-	- -	-	- -	-	- -	13	4,301	20	6,304	2	800	-	- -	2	800	93	40,350
				Dutch.															
4	1,033	-	- -	1	350	-	- -	11	2,341	16	3,724	5	1,264	-	- -	5	1,264	106	40,899
11	3,265	-	- -	-	- -	-	- -	10	2,403	21	5,668	1	200	-	- -	1	200	107	44,495
		American.																	
8	2,390	1	160	-	- -	-	- -	7	3,011	16	5,561	4	1,020	-	- -	4	1,020	112	47,478
				French.															
10	2,996	1	229	1	92	-	- -	6	1,328	18	4,645	4	806	1	92	5	898	142	58,511
7	1,779	-	- -	1	114	-	- -	11	2,572	19	4,465	3	858	1	324	4	1,182	152	64,083
13	2,877	-	- -	-	- -	-	- -	6	1,596	19	4,473	4	1,128	-	- -	4	1,128	141	58,274
the Year 1830–31 have not yet been received.																			

Thoˢ Fisher,
Searcher of the Records.

Appendix, No. 31.

Articles of Produce Shipped at the Port of Calcutta, from 1793 to 1831.

Appendix, No. 31.

A RETURN of the Quantity of each Article of PRODUCE SHIPPED during each Year from 1793 to 1831, to Countries beyond the Territories of the Three Presidencies; distinguishing the Shipments from the Ports of each Presidency, and the Countries to which the Shipments were made;—so far as the same can be complied with, as follows:—

A STATEMENT showing the Quantity of each Article of PRODUCE SHIPPED during each Year from 1793 to 1831, at the Port of *Calcutta* to Countries beyond the Territories of the Three Presidencies; distinguishing the Countries to which the Shipments were made, so far as the same can be ascertained.

THE Records which have been received from *Fort St. George* and *Bombay*, do not contain materials for Returns of the Quantities of Produce Shipped at the Ports of those Presidencies during the Years above mentioned.

East India House,
15 August 1832.

J. Mill,
Examiner of India Correspondence.

Appendix, No. 31.

A STATEMENT showing the Quantity of each Article of PRODUCE SHIPPED during each Year from 1793 to 1831, at the Port of *Calcutta*, to Countries beyond the Territories of the Three Presidencies; distinguishing the Countries to which the Shipments were made, so far as the same can be ascertained.

1.—BENGAL RUM.

- - - *continued on p.* 842 - -

YEARS.	United Kingdom.	France.	America.	Hamburgh.	Copenhagen.	South America.	Cape of Good Hope.	New South Wales.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
1793-4 - -	There are not any Returns of the External Commerce of Bengal for these years.							—
1794-5 - -								
1795-6 - -	18,110	- -	- -	- -	- -	- -	8,313	11,413
1796-7 - -	- -	- -	14,565	8,670	10,000	- -	- -	25,000
1797-8 - -	- -	- -	22,671	1,320	- -	- -	- -	11,132
1798-9 - -	2,600	- -	- -	- -	- -	- -	20,000	6,680
1799-1800 -	- -	- -	699	- -	480	- -	- -	27,836
1800-1 - -	The quantities of this article are not given in detail for these years.						—	—
1801-2 - -								
1802-3 - -								
1803-4 - -								
1804-5 - -								
1805-6 - -								
1806-7 - -								
1807-8 - -								
1808-9 - -								
1809-10 - -								
1810-11 - -								
1811-12 - -								
1812-13 - -								
1813-14 - -								
1814-15 - -								
1815-16 - -								
1816-17 - -								
1817-18 - -								
1818-19 - -								
1819-20 - -								
1820-21 - -								
1821-22 - -								
1822-23 - -								
1823-24 - -	- -	130	- -	- -	- -	3,450	- -	- -
1824-25 - -	- -	- -	- -	- -	210	- -	- -	- -
1825-26 - -	2,123	- -	- -	- -	- -	125	63	64
1826-27 - -	- -	- -	- -	- -	- -	- -	- -	- -
1827-28 - -	- -	- -	- -	- -	- -	- -	- -	2,137
1828-29 - -	- -	- -	- -	- -	- -	- -	- -	- -
1829-30 - -	750	- -	- -	- -	- -	- -	- -	- -
1830-31 - -	Returns not yet received.			—	—	—	—	—

* *continued on following pages.*

East India House,
15 August 1832.

Thoˢ Fisher,
Searcher of the Records.

Articles of Produce Shipped from 1793 to 1831, at the Port of *Calcutta*,

contd from p. 841.

1.—BENGAL RUM.

** The preceding Account continued.*

YEARS.	Java.	Mauritius.	China.	Ceylon.	Penang and Eastwards.	Sumatra.	Pegue.	Arabian and Persian Gulfs.	TOTAL.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
1793-4 - 1794-5 -	There are not any Returns of the External Commerce of Bengal for these years.								—
1795-6 -	- -	- -	- -	- -	- -	- -	- -	- -	37,836
1796-7 -	- -	- -	- -	- -	- -	- -	- -	- -	58,235
1797-8 -	- -	- -	500	- -	- -	- -	960	- -	36,583
1798-9 -	- -	- -	3,332	- -	13,247	- -	2,080	- -	47,939
1799-1800	- -	- -	- -	- -	13,714	3,013	4,457	- -	50,199
1800-1 -	The quantities of this article are not given in detail for these years.							—	—
1801-2 -									
1802-3 -									
1803-4 -									
1804-5 -									
1805-6 -									
1806-7 -									
1807-8 -									
1808-9 -									
1809-10 -									
1810-11 -									
1811-12 -									
1812-13 -									
1813-14 -									
1814-15 -									
1815-16 -									
1816-17 -									
1817-18 -									
1818-19 -									
1819-20 -									
1820-21 -									
1821-22 -									
1822-23 -									
1823-24 -	126	7,617	- -	120	- -	2,496	1,012	1,023	15,974
1824-25 -	- -	657	- -	- -	- -	1,331	1,750	- -	3,948
1825-26 -	192	- -	178	- -	1,785	- -	593	- -	5,123
1826-27 -	- -	- -	- -	- -	1,674	- -	4,755	- -	6,429
1827-28 -	1,081	- -	1,058	- -	- -	- -	3,014	- -	7,290
1828-29 -	- -	- -	- -	- -	- -	- -	- -	- -	- -
1829-30 -	- -	- -	- -	- -	- -	- -	1,787	- -	2,537
1830-31 -	Returns not yet received.			—	—	—	—	—	—

East India House,
15 August 1832.

to Countries beyond the Territories of the Three Presidencies—*continued.*

2.—BEETLENUTS.

YEARS.	United Kingdom.	Penang and Eastwards.	Pegue.	Arabian and Persian Gulfs.	Maldives.	TOTAL for each Year.
	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.
1793-4 - - -	No Returns.	—	—	—	—	—
1794-5 - - -						
1795-6 - - -	- - -	- - -	- - -	- - -	- - -	- - -
1796-7 - - -	- - -	- - -	- - -	- - -	- - -	- - -
1797-8 - - -	- - -	- - -	- - -	- - -	- - -	- - -
1798-9 - - -	- - -	- - -	- - -	- - -	- - -	- - -
1799-1800 - - -	- - -	- - -	- - -	- - -	- - -	- - -
1800-1 - - -	- - -	- - -	- - -	- - -	- - -	- - -
1801-2 - - -	- - -	- - -	- - -	- - -	- - -	- - -
1802-3 - - -	- - -	- - -	- - -	- - -	- - -	- - -
1803-4 - - -	- - -	- - -	- - -	- - -	- - -	- - -
1804-5 - - -	- - -	- - -	- - -	- - -	- - -	- - -
1805-6 - - -	- - -	- - -	- - -	- - -	- - -	- - -
1806-7 - - -	- - -	- - -	- - -	- - -	- - -	- - -
1807-8 - - -	- - -	- - -	- - -	- - -	- - -	- - -
1808-9 - - -	- - -	- - -	- - -	- - -	- - -	- - -
1809-10 - - -	- - -	- - -	- - -	75	46	121
1810-11 - - -	- - -	- - -	- - -	- - -	- - -	- - -
1811-12 - - -	- - -	- - -	- - -	- - -	- - -	- - -
1812-13 - - -	- - -	- - -	- - -	- - -	- - -	- - -
1813-14 - - -	- - -	- - -	- - -	- - -	- - -	- - -
1814-15 - - -	- - -	- - -	- - -	- - -	- - -	- - -
1815-16 - - -	- - -	- - -	812	- - -	- - -	812
1816-17 - - -	- - -	- - -	- - -	- - -	- - -	- - -
1817-18 - - -	- - -	- - -	- - -	- - -	- - -	- - -
1818-19 - - -	- - -	- - -	- - -	- - -	- - -	- - -
1819-20 - - -	- - -	- - -	- - -	- - -	- - -	- - -
1820-21 - - -	- - -	- - -	- - -	- - -	- - -	- - -
1821-22 - - -	- - -	- - -	- - -	- - -	- - -	- - -
1822-23 - - -	- - -	- - -	- - -	- - -	- - -	- - -
1823-24 - - -	- - -	- - -	- - -	- - -	- - -	- - -
1824-25 - - -	- - -	- - -	- - -	- - -	- - -	- - -
1825-26 - - -	122	200	1,125	- - -	- - -	1,447
1826-27 - - -	- - -	- - -	5,099	- - -	- - -	5,099
1827-28 - - -	- - -	50	- - -	731	- - -	781
1828-29 - - -	- - -	- - -	1,018	- - -	- - -	1,018
1829-30 - - -	- - -	- - -	- - -	- - -	173	173
1830-31 - - -	Returns not yet received.		—	—	—	—
TOTAL to each Country for the series of Years	122	250	8,054	806	219	9,451
						GRAND TOTAL.

* continued on following pages.

Thos Fisher,
Searcher of the Records.

Articles of Produce Shipped from 1793 to 1831, at the Port of *Calcutta*,

3.—BORAX OR TINCAL. - - - - - - - -

* The preceding Account continued.

YEARS.	United Kingdom.		France.		America.		Hamburgh.		Copenhagen.		Holland.		Gibraltar and Malta.		Portugal.	
	Packs.	Mds.	Packs.	Mds	Packs.	Mds.	Packs	Mds.	Packs.	Mds.	Packs.	Mds.	Packs.	Mds.	Packs	Mds
1793-4 - 1794-5 -	No Returns.		—	—	—	—	—	—	—	—	—	—	—	—	—	—
1795-6 -	-	1,045	-	-	-	-	-	1,403	-	-	-	-	-	-	-	-
1796-7 -	-	370	-	-	-	-	41	248	-	-	-	-	-	-	-	-
1797-8 -	-	250	-	-	4	7	59	243	129	346	-	-	-	-	-	-
1798-9 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1799-1800	240	1,144	-	-	10	31	-	-	38	273	-	-	-	-	-	-
1800-1 -	1,026	-	-	-	24	-	-	-	-	-	-	-	-	-	-	-
1801-2 -	742	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1802-3 -	655	-	-	-	8	-	-	-	-	-	-	-	-	-	-	-
1803-4 -	623	-	-	-	7	-	-	-	-	-	-	-	-	-	-	-
1804-5 -	207	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1805-6 -	-	-	-	-	-	-	21	-	-	-	-	-	-	-	-	-
1806-7 -	70	-	-	-	136	-	-	-	-	-	-	-	-	-	-	-
1807-8 -	122	-	-	-	15	-	-	-	-	-	-	-	-	-	-	-
1808-9 -	175	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1809-10 -	189	-	-	-	9	-	-	-	-	-	-	-	-	-	-	-
1810-11 -	79	-	-	-	48	-	-	-	-	-	-	-	-	-	-	-
1811-12 -	90	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1812-13 -	305	-	-	-	55	-	-	-	-	-	-	-	-	-	-	-
1813-14 -	11,789 *Rs.*		-	-	-	-	-	-	-	-	-	-	-	-	-	-
1814-15 -	36,324 *Rs.*		-	-	-	-	-	-	-	-	-	-	-	-	-	-
1815-16 -	80,773 *Rs.*		-	-	43	-	-	-	-	-	-	-	-	-	-	-
1816-17 -	513	-	257	-	23	-	-	-	-	-	19	-	-	-	-	-
1817-18 -	945	-	202	-	130	-	-	-	-	-	-	-	296	-	7	-
1818-19 -	2,721	-	-	-	91	-	-	-	8	-	-	-	-	-	-	-
1819-20 -	3,047	-	-	-	246	-	-	-	15	-	-	-	-	-	-	-
1820-21 -	951	-	-	-	93	-	-	-	-	-	-	-	-	-	-	-
1821-22 -	236	-	7	-	18	-	-	-	-	-	-	-	-	-	-	-
1822-23 -	1,507	-	-	-	108	-	-	-	-	-	-	-	46	-	-	-
1823-24 -	1,844	6,619	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1824-25 -	445	1,793	-	-	126	310	-	-	-	-	-	-	-	-	-	-
1825-26 -	673	2,113	-	-	188	464	-	-	-	-	-	-	-	-	-	-
1826-27 -	185	801	-	-	60	173	-	-	-	-	-	-	-	-	-	-
1827-28 -	176	439	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1828-29 -	494	1,807	-	-	101	286	-	-	-	-	-	-	-	-	-	-
1829-30 -	-	1,792	-	-	-	438	-	-	-	-	-	-	-	-	-	-
1830-31 -	Returns not yet received.				—	—	—	—	—	—	—	—	—	—	—	—

East India House,
15 August 1832.

to Countries beyond the Territories of the Three Presidencies—*continued.*

3.—BORAX OR TINCAL—*continued.*

Cape of Good Hope.		New South Wales.		Mauritius.		Ceylon.		Penang and Eastwards.		Sumatra.		Pegue.		Arabian and Persian Gulfs.		Maldives.		TOTAL.
Pack^s	Mds.	Pack^s	Mds.	Pack^s	Mds.	Pack^s.	Mds.	Pack^s.	Mds.	Pack^s	Mds.	Pack^s	Mds.	Pack^s	Mds.	Pack^s	Mds	Maunds.
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
-	-	-	-	-	-	-	-	-	-	-	70	-	-	-	-	-	-	2,518
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	618
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	846
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- -
-	-	-	-	-	-	-	-	-	-	1	1	-	-	3	6	-	-	1,455
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- -
-	-	-	-	-	-	-	-	-	-	-	-	8	-	-	-	-	-	- -
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	84 *Rs.*		- -
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- -
-	-	-	-	-	-	770	-	-	-	-	-	-	-	253 *Rs.*		-	-	- -
-	-	-	-	21	-	-	-	-	-	-	-	-	-	-	-	-	-	- -
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- -
-	-	-	-	-	-	-	-	-	-	-	-	5	-	320 *Rs.*		-	-	- -
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- -
-	-	50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- -
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- -
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- -
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-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- -
-	-	-	-	-	-	-	-	-	-	-	-	-	-	8	-	-	-	- -
-	-	40	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-	- -
-	-	-	-	-	-	-	-	-	-	-	-	-	-	7	-	-	-	- -
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- -
5	-	-	-	-	-	137	-	-	-	-	-	-	-	-	-	1	-	- -
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- -
-	-	-	-	-	-	-	-	10	-	-	-	-	-	-	-	-	-	- -
-	-	-	-	-	-	-	-	-	-	-	-	-	-	10	-	-	-	- -
-	-	-	-	8	17	-	-	-	-	-	-	-	-	2	4	-	-	6,640
-	-	-	-	-	-	-	-	-	-	-	-	-	-	52	162	-	-	2,265
10	36	-	-	-	-	2	7	-	-	-	-	3	8	4	10	-	-	2,638
-	-	5	5	-	-	4	9	-	-	6	10	37	120	9	18	-	-	1,136
-	-	-	-	25	55	6	20	-	-	-	-	-	-	3	11	-	-	525
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,093
-	-	-	-	-	-	-	-	-	-	-	-	-	5	-	-	-	-	2,235
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

* continued on following pages.

Tho^s Fisher,
Searcher of the Records.

Articles of Produce Shipped from 1793 to 1831, at the Port of *Calcutta*,

* *The preceding Account continued.*

4.—CANVASS (COUNTRY) - - - - - - - -

YEARS.	United Kingdom.		France.		America.		Cadiz.		Gibraltar and Malta.		Portugal.		Brazil.	
	Bales.	Pieces.	Bales.	Pieces.	Bales.	Pieces.	Bales.	Pieces.	Bales.	Pieces.	Bales.	Pieces.	Bales.	Pieces.
1793-4 1794-5	No Returns		—	—	—	—	—	—	—	—	—	—	—	—
1795-6 -	-	-	-	-	-	57	-	-	-	-	-	-	-	-
1796-7 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1797-8 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1798-9 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1799-1800	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1800-1 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1801-2 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1802-3 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1803-4 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1804-5 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1805-6 -	-	-	-	-	33	-	-	-	-	-	-	-	-	-
1806-7 -	17	-	-	-	5	-	-	-	-	-	88	-	-	-
1807-8 -	-	-	-	-	44	-	-	-	-	-	-	-	-	-
1808-9 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1809-10 -	15	-	-	-	475	-	-	-	-	-	7	-	-	-
1810-11 -	-	-	-	-	102	-	-	-	-	-	-	-	-	-
1811-12 -	-	-	-	-	32	-	-	-	-	-	-	-	-	-
1812-13 -	5	-	-	-	3	-	2	-	-	-	Lisbon & Brazil. 170	-	-	-
1813-14 -	11	-	-	-	-	-	30	-	-	-	-	-	21	-
1814-15 -	-	-	-	-	-	-	-	-	-	-	40	-	127	-
1815-16 -	-	-	-	-	12	-	30	-	-	-	-	-	111	-
1816-17 -	-	-	-	-	17	-	215	-	-	-	-	-	21	-
1817-18 -	-	-	2	-	-	-	-	-	115	-	-	-	-	-
1818-19 -	-	-	-	-	10	-	-	-	25	-	-	-	-	-
1819-20 -	-	-	-	-	-	-	-	-	-	-	-	-	20	-
1820-21 -	-	-	-	-	1	-	-	-	33	-	104	-	31	-
1821-22 -	-	-	-	-	-	-	-	-	-	-	-	-	24	-
1822-23 -	104	-	8	-	352	-	-	-	51	-	-	-	10	-
1823-24 -	-	-	-	-	169	659	-	-	-	-	-	-	-	-
1824-25 -	58	115	-	-	976	2,770	-	-	-	-	-	-	8	8
1825-26 -	-	-	-	-	13	361	-	-	2	24	-	-	-	-
1826-27 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1827-28 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1828-29 -	177	419	-	-	-	-	-	-	-	-	-	-	-	-
1829-30 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1830-31 -	Returns not yet received.				—	—	—	—	—	—	—	—	—	—

East India House,
15 August 1832.

to Countries beyond the Territories of the Three Presidencies—*continued.*

4.—CANVASS (COUNTRY.) *continued on p. 848*

South America.		Cape of Good Hope.		New South Wales.		Java.		Amboyna.		Mauritius.		Manilla.	
Bales.	Pieces.	Bales.	Pieces.	Bales.	Pieces.	Bales.	Pieces.	Bales.	Pieces.	Bales.	Pieces.	Bales.	Pieces.
—	—	—	—	—	—	—	—	—	—	—	—	—	—
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	57	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	52	-	4	-	-	-	-	-	-	-	2	-
-	-	40	-	26	-	-	-	-	-	-	-	-	-
-	-	-	-	49	-	-	-	-	-	-	-	24	-
-	-	-	-	25	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	10	-	36	-	199	-	-	-
-	-	-	-	48	-	48	-	12	-	209	-	23	-
-	-	2	-	5	-	54	-	-	-	130	-	10	-
-	-	20	-	45	-	8	-	5	-	86	-	-	-
-	-	31	-	27	-	77	-	3	-	91	-	17	-
-	-	172	-	58	-	55	-	-	-	341	-	-	-
-	-	215	-	45	-	15	-	-	-	206	-	36	-
72	-	22	-	35	-	101	-	-	-	6	-	34	-
10	-	15	-	25	-	-	-	-	-	15	-	-	-
80	-	3	-	108	-	84	-	-	-	20	-	-	-
191	-	16	-	64	-	293	-	-	-	88	-	7	-
192	-	100	-	71	-	145	-	-	-	61	-	52	-
205	-	260	-	190	-	256	-	-	-	326	-	29	-
49	185	398	956	-	-	240	481	-	-	448	892	55	110
38	100	113	179	-	-	250	250	-	-	100	100	11	110
-	-	221	437	365	1,844	188	1,019	-	-	15	30	-	-
-	-	-	-	510	734	100	100	-	-	198	346	-	-
-	-	87	174	549	1,068	700	825	-	-	113	243	50	100
-	-	10	20	20	150	43	85	-	-	5	100	-	-
-	-	-	-	-	479	-	100	-	-	-	194	-	250
—	—	—	—	—	—	—	—	—	—	—	—	—	—

* continued on following pages.

Tho^s Fisher,
Searcher of the Records.

Articles of Produce Shipped from 1793 to 1831, at the Port of *Calcutta*,

- *continued from p. 847.*

(4)—CANVASS (COUNTRY).

* *The preceding Account continued.*

YEARS.	China.		Ceylon.		Penang and Eastwards.		Sumatra.		Pegue.		Arabian and Persian Gulfs.		Othotsk.		TOTAL.
	Bales.	Pieces	Bales	Pieces	Bales.	Pieces.	Bales.	Pieces.	Bales.	Pieces.	Bales.	Pieces.	Bales.	Pieces.	Pieces.
1793-4 1794-5	No Returns.		—	—	—	—	—	—	—	—	—	—	—	—	—
1795-6 -	-	-	-	-	-	7	-	-	-	302	-	-	-	-	366.
1796-7 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1797-8 -	-	-	-	-	-	-	-	-	-	30	-	-	-	-	87
1798-9 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1799-1800	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1800-1 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1801-2 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1802-3 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1803-4 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1804-5 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1805-6 -	53	-	2	-	169	-	21	-	15	-	47	-	-	-	-
1806-7 -	50	-	5	-	108	-	-	-	30	-	23	-	-	-	-
1807-8 -	47	-	-	-	68	-	3	-	20	-	8	-	-	-	-
1808-9 -	23	-	-	-	145	-	-	-	5	-	10	-	-	-	-
1809-10 -	43	-	45	-	32	-	15	-	5	-	1	-	-	-	-
1810-11 -	3	-	-	-	50	-	-	-	6	-	25	-	-	-	-
1811-12 -	33	-	11	-	78	-	10	-	15	-	9	-	-	-	-
1812-13 -	32	-	40	-	59	-	16	-	-	-	-	-	-	-	-
1813-14 -	56	-	-	-	157	-	5	-	33	-	4	-	-	-	-
1814-15 -	56	-	4	-	115	-	7	-	9	-	-	-	-	-	-
1815-16 -	28	-	-	-	43	-	5	-	1	-	2	-	-	-	-
1816-17 -	51	-	23	-	15	-	36	-	29	-	11	-	-	-	-
1817-18 -	36	-	14	-	171	-	19	-	-	-	-	-	5	-	-
1818-19 -	7	-	-	-	61	-	-	-	4	-	-	-	-	-	-
1819-20 -	4	-	11	-	10	-	28	-	10	-	8	-	-	-	-
1820-21 -	20	-	11	-	147	-	10	-	13	-	4	-	-	-	-
1821-22 -	8	-	12	-	135	-	50	-	11	-	-	-	-	-	-
1822-23 -	50	-	-	-	175	-	5	-	36	-	-	-	-	-	-
1823-24 -	72	120	4	39	363	758	20	40	-	-	-	-	-	-	4,240
1824-25 -	-	-	-	-	172	199	-	-	293	423	-	-	-	-	4,254
1825-26 -	35	205	47	94	106	354	-	-	221	433	-	-	-	-	4,801
1826-27 -	-	-	27	49	-	-	33	65	50	100	-	-	-	-	1,394
1827-28 -	74	268	-	-	620	985	-	-	48	58	-	-	-	-	3,721
1828-29 -	-	-	-	-	333	665	-	-	-	-	3	12	-	-	1,451
1829-30 -	-	280	-	-	-	750	-	-	-	88	-	-	-	-	2,141
1830-31 -	Returns not yet received.					—	—	—	—	—	—	—	—	—	—

East India House,
15 August 1832.

to Countries beyond the Territories of the Three Presidencies—*continued.*

5.—CARPETS AND BLANKETS.

United Kingdom.	France.	Armenia.	Portugal.	South America.	Cape of Good Hope.	New South Wales.	Java.	Mauritius.	Manilla.	China.	Penang & Eastwards.	Sumatra.	Pegue.	Arabian & Persian Gulfs.	Maldives.	TOTAL.
Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.
No Returns.			—	—	—	—	—	—	—	—	—	—	—	—	—	—
-	-	-	-	-	-	-	-	-	-	40	-	-	-	-	400	440
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
The Quantities of these Articles are not given in detail for these years.											—	—	—	—	—	—
-	-	48	-	565	-	-	809	110	-	-	250	1,800	-	-	-	3,582
-	-	611	12	120	-	-	-	-	-	102	-	1,300	1,925	15	-	4,085
133	25	151	-	320	-	-	-	-	120	167	-	-	5,616	100	-	6,632
536	400	342	-	-	7	200	104	8,102	-	-	1,400	-	-	400	-	11,491
782	-	19	-	-	-	170	-	19,127	-	-	-	-	153	27	-	20,278
293	-	-	-	275	2,000	1,470	-	14,270	-	-	-	-	265	202	-	18,775
542	-	-	-	-	-	3,062	400	22,207	-	1	-	80	1,225	-	-	27,517
Returns not yet received.					—	—	—	—	—	—	—	—	—	—	—	—

* continued on following pages.

Tho^s Fisher,
Searcher of the Records.

Articles of Produce Shipped from 1793 to 1831, at the Port of *Calcutta*,

* *The preceding Account continued.*

6.—CARRIAGES AND PALANKEENS.

YEARS.	United Kingdom.	France.	America.	Cape of Good Hope.	New South Wales.	Java.	Mauritius.	Manilla.	China.	Ceylon.	Penang and Eastward.	Sumatra.	Pegue.	Arabian and Persian Gulfs.	TOTAL.
	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.
1793-4 -	No Returns.			—	—	—	—	—	—	—	—	—	—	—	—
1794-5 -															
1795-6 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1796-7 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1797-8 -	-	-	-	-	2	-	-	-	-	-	2	1	-	-	5
1798-9 -	-	-	-	-	1	-	-	1	-	-	2	5	-	-	9
1799-1800	-	-	-	-	-	-	-	2	-	-	5	1	-	-	8
1800-1 -	The number of Carriages and Palankeens are not given in detail with any regularity for these years.														
1801-2 -															
1802-3 -															
1803-4 -															
1804-5 -															
1805-6 -															
1806-7 -															
1807-8 -															
1808-9 -															
1809-10 -															
1810-11 -															
1811-12 -															
1812-13 -															
1813-14 -															
1814-15 -															
1815-16 -															
1816-17 -															
1817-18 -															
1818-19 -															
1819-20 -															
1820-21 -															
1821-22 -															
1822-23 -															
1823-24 -	-	-	-	-	-	18	7	-	1	1	6	2	-	-	35
1824-25 -	-	-	-	-	-	2	1	-	-	-	8	-	-	3	14
1825-26 -	-	1	-	1	-	9	-	-	3	-	2	-	-	4	20
1826-27 -	2	-	-	-	-	2	6	-	1	2	17	-	3	-	33
1827-28 -	-	-	-	1	-	1	13	-	1	-	-	-	-	-	16
1828-29 -	3	1	-	-	-	1	64	-	1	1	8	-	3	-	82
1829-30 -	-	-	1	3	1	-	59	-	-	-	-	-	1	-	65
1830-31 -	Returns not yet received.					—	—	—	—	—	—	—	—	—	—

East India House,
15 August 1832.

to Countries beyond the Territories of the Three Presidencies—*continued.*

7.—COTTON.

continued on p. 852

United Kingdom.		France.		America.		Hamburgh.		Copenhagen.		Sweden.		Holland.	
Bales.	Maunds.	Bales.	Mds.	Bales.	Maunds.	Bales.	Mds.	Bales.	Mds.	Bales.	Mds.	Bales.	Mds.
No Returns.		—	—	—	—	—	—	—	—	—	—	—	—
-	6,336	-	-	-	9	-	2,064	-	486	-	-	-	-
not given	3,952	-	-	362	not given	433	2,232	494	2,467	-	-	-	-
1,130	5,392	-	-	152	716	118	317	143	522	-	-	-	-
8,406	31,326	-	-	652	2,821	1,310	5,449	913	4,200	-	-	-	-
933	3,284	-	-	1,039	3,301	-	-	-	-	-	-	-	-
506	- -	-	-	-	- -	-	-	-	-	-	-	-	-
222	- -	-	-	-	- -	-	-	-	-	-	-	-	-
2,072	- -	-	-	-	- -	-	-	-	-	-	-	-	-
2,420	- -	-	-	798	- -	-	-	-	-	-	-	-	-
602	- -	-	-	400	- -	-	-	-	-	-	-	-	-
2,453	- -	-	-	891	- -	-	-	-	-	-	-	-	-
7,315	- -	-	-	4,474	- -	-	-	31,382	-	-	-	-	-
3,717	- -	-	-	3,864	- -	-	-	913	-	-	-	-	-
2,016	- -	-	-	-	- -	-	-	-	-	-	-	-	-
40,781	- -	-	-	-	- -	-	-	-	-	-	-	-	-
3,477	- -	-	-	-	- -	-	-	-	-	-	-	-	-
160	- -	-	-	-	- -	-	-	-	-	-	-	-	-
-	- -	-	-	-	- -	-	-	-	-	-	-	-	-
11,705	- -	-	-	-	- -	-	-	-	-	-	-	-	-
21,587	- -	-	-	-	- -	-	-	-	-	-	-	-	-
17,228	- -	-	-	2	- -	-	-	80	-	-	-	-	-
85,024	- -	4,435	-	6,003	- -	-	-	-	-	-	-	2,497	-
50,176	- -	19,855	-	17,754	- -	-	-	2,723	-	-	-	-	-
127,124	- -	11,907	-	30,387	- -	-	-	1,309	-	-	-	2,156	-
30,683	- -	35	-	1,473	- -	-	-	500	-	-	-	-	-
12,939	- -	-	-	-	- -	-	-	-	-	-	-	-	-
5,415	- -	25	-	-	- -	-	-	-	-	-	-	-	-
6,544	- -	300	-	-	- -	-	-	-	-	-	-	-	-
11,713	42,379	-	-	-	- -	-	-	-	-	-	-	-	-
12,415	44,484	1,561	5,568	-	- -	-	-	-	-	-	-	-	-
15,800	58,600	-	-	-	- -	-	-	-	-	50	183	-	-
15,101	50,598	145	469	-	- -	-	-	-	-	121	442	-	-
4,735	17,058	200	732	-	- -	-	-	-	-	131	522	-	-
4,105	14,536	30	110	-	- -	-	-	-	-	351	1,282	-	-
-	7,462	-	858	-	- -	-	-	-	-	-	-	-	-
Returns not yet received.			—	—	—	—	—	—	—	—	—	—	—

* continued on following pages.

Thoˢ Fisher,
Searcher of the Records.

Articles of Produce Shipped from 1793 to 1831, at the Port of *Calcutta*,

- - *continued from p.* 851. - - -

7.—COTTON—*continued.*

* *The preceding Account continued.*

YEARS.	Gibraltar and Malta.		Portugal.		Brazils.		South America.		Cape of Good Hope.		New South Wales.		Java.		Mauritius.	
	Bales.	Mds.	Bales.	Mds.	Bales.	Mds.	Bales.	Mds	Bales.	Mds	Bales.	Mds.	Bales.	Mds.	Bales.	Mds.
1793-4 - 1794-5 -	No Returns.			—	—	—	—	—	—	—	—	—	—	—	—	—
1795-6 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1796-7 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1797-8 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1798-9 -	-	-	-	-	-	-	-	-	-	-	61	297	-	-	-	-
1799-1800	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1800-1 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1801-2 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1802-3 -	-	-	69	-	-	-	-	-	-	-	-	-	2	-	-	-
1803-4 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1804-5 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1805-6 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1806-7 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1807-8 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1808-9 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1809-10 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1810-11 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1811-12 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	736	-
1812-13 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1813-14 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1814-15 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1815-16 -	-	-	152	-	-	-	-	-	-	-	-	-	28	-	60	-
1816-17 -	-	-	4,640	-	-	-	-	-	3	-	-	-	-	-	5,782	-
1817-18 -	4,463	-	956	-	282	-	-	-	-	-	-	-	-	-	3,037	-
1818-19 -	8,008	-	3,609	-	-	-	15	-	-	-	-	-	-	-	1,462	-
1819-20 -	-	-	100	-	27	-	-	-	-	-	-	-	-	-	-	-
1820-21 -	-	-	-	-	-	-	-	-	-	-	-	-	31	-	-	-
1821-22 -	-	-	-	-	-	-	-	-	-	-	-	-	131	-	-	-
1822-23 -	-	-	-	-	-	-	-	-	-	-	-	-	416	-	-	-
1823-24 -	-	-	-	-	-	-	-	-	-	-	-	-	134	490	-	-
1824-25 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1825-26 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1826-27 -	5	18	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1827-28 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1828-29 -	-	-	-	-	-	-	-	-	-	-	16	29	-	-	-	-
1829-30 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1830-31 -	Returns not yet received.					—	—	—	—	—	—	—	—	—	—	—

East India House,
15 August 1832.

to Countries beyond the Territories of the Three Presidencies—*continued.*

7.—COTTON—*continued.*

Manilla.		China.		Ceylon.		Penang and Eastwards.		Sumatra.		Pegue.		Arabian and Persian Gulfs.		Othotsk.		TOTAL.
Bales.	Mds.	Bales.	Maunds.	Bales.	Mds	Bales.	Mds.	Bales.	Mds.	Bales	Mds.	Bales	Mds.	Bales.	Mds.	Maunds
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,895
-	-	-	-	-	-	-	-	20	107	-	-	-	-	-	-	8,758
-	-	705	3,280	-	-	-	-	-	-	-	-	-	-	-	-	10,227
-	-	-	-	-	-	112	546	-	-	-	-	-	-	-	-	44,639
-	-	-	-	-	-	-	-	-	-	-	-	1	2	-	-	6,587
-	-	-	-	-	-	-	-	-	-	-	-	15	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	8,018	-	-	-	332	-	10	-	1	-	-	-	-	-	-
-	-	46,871	-	-	-	1,426	-	100	-	-	-	-	-	-	-	-
-	-	38,861	-	18	-	896	-	-	-	-	-	100	-	-	-	-
-	-	59,235	-	-	-	-	-	30	-	-	-	-	-	-	-	-
200	-	23,864	-	-	-	345	-	-	-	-	-	-	-	-	-	-
-	-	41,104	-	-	-	74	-	-	-	-	-	-	-	-	-	-
-	-	50,962	-	-	-	138	-	-	-	-	-	-	-	-	-	-
-	-	35,657	-	-	-	2,805	-	-	-	-	-	-	-	-	-	-
-	-	27,080	-	-	-	4,003	-	-	-	-	-	-	-	-	-	-
-	-	32,596	-	-	-	239	-	-	-	-	-	-	-	-	-	-
-	-	5,531	-	-	-	780	-	-	-	-	-	-	-	-	-	-
-	-	76,051	-	-	-	-	-	76	-	-	-	-	-	-	-	-
-	-	82,540	-	-	-	150	-	110	-	-	-	-	-	-	-	-
-	-	74,472	-	-	-	-	-	157	-	10	-	53	-	980	-	-
-	-	95,478	-	-	-	-	-	523	-	-	-	-	-	-	-	-
-	-	103,700	-	82	-	-	-	329	-	-	-	-	-	-	-	-
-	-	63,115	-	-	-	161	-	150	-	-	-	-	-	-	-	-
980		37,005	-	-	-	-	-	149	-	-	-	-	-	-	-	-
-	-	70,397	-	-	-	-	-	80	-	-	-	-	-	-	-	-
-	-	68,115	-	-	-	275	-	400	-	-	-	-	-	-	-	-
-	-	20,740	-	-	-	-	-	356	-	-	-	-	-	-	-	-
-	-	31,874	115,960	-	-	-	-	-	-	-	-	-	-	-	-	158,829
-	-	54,793	199,324	-	-	500	1,829	-	-	-	-	-	-	-	-	251,205
-	-	48,250	177,266	-	-	-	-	21	92	-	-	-	-	-	-	236,141
-	-	83,131	314,052	-	-	-	-	13	60	-	-	-	-	-	-	365,639
-	-	55,074	197,590	-	-	-	-	50	182	-	-	-	-	-	-	216,084
-	-	50,815	185,029	-	-	34	97	-	-	-	-	-	-	-	-	201,083
-	-	-	126,613	-	-	-	-	-	-	-	-	-	-	-	-	134,933
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

1823-24

* continued on following pages.

Thos Fisher,
Searcher of the Records.

Articles of Produce Shipped from 1793 to 1831, at the Port of *Calcutta*.*

* *The preceding Account continued.*

8.—COTTON THREAD AND YARN - - - - - - - -

YEARS.	United Kingdom.		America.		Hamburgh.		Copenhagen.		Cadiz.		Gibraltar and Malta.		Portugal.		South America.	
	Bales.	Mds.	Bales.	Mds.	Bales.	Mds.	Bales.	Mds.	Bales.	Mds.	Bales.	Mds.	Bales.	Mds.	Bales.	Mds.
1793-4 1794-5	No Returns.		—	—	—	—	—	—	—	—	—	—	—	—	—	—
1795-6 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1796-7 -	-	-	-	-	217	826	-	-	-	-	-	-	-	-	-	-
1797-8 -	85	309	-	-	399	1,450	290	1,188	-	-	-	-	-	-	-	-
1798-9 -	639	2,647	36	132	-	-	-	-	-	-	-	-	-	-	-	-
1799-1800	672	2,797	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1800-1 -	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1801-2 -	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1802-3 -	148	-	64	-	-	-	-	-	20	-	-	-	-	-	-	-
1803-4 -	600	-	15	-	-	-	-	-	-	-	-	-	-	-	-	-
1804-5 -	166	-	21	-	-	-	-	-	200	-	-	-	-	-	-	-
1805-6 -	-	-	10	-	-	-	-	-	-	-	-	-	-	-	-	-
1806-7 -	19	-	49	-	-	-	-	-	-	-	-	-	-	-	-	-
1807-8 -	98	-	18	-	-	-	-	-	-	-	-	-	-	-	-	-
1808-9 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1809-10 -	696	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1810-11 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1811-12 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1812-13 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1813-14 -	154	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1814-15 -	620	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-
1815-16 -	359	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1816-17 -	1,389	-	-	-	-	-	-	-	-	-	-	-	1,099	-	-	-
1817-18 -	300	-	-	-	-	-	33	-	-	-	10	-	-	-	-	-
1818-19 -	40	-	-	-	-	-	15	-	-	-	-	-	393	-	-	-
1819-20 -	227	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1820-21 -	14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1821-22 -	48	-	-	-	-	-	-	-	-	-	-	-	-	-	22	-
1822-23 -	-	-	-	-	-	-	-	-	-	-	45	-	-	-	-	-
1823-24 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30	40
1824-25 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1825-26 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1826-27 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1827-28 -	-	-	-	-	-	-	-	-	-	-	-	-	1	1	-	-
1828-29 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	188 *Rs.*	
1829-30 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1830-31 -	Returns not yet received.				—	—	—	—	—	—	—	—	—		—	—

East India House,
15 August 1832.

to Countries beyond the Territories of the Three Presidencies—*continued.*

8.—COTTON THREAD AND YARN—*continued.*

Cape of Good Hope.		New South Wales.		Java.		Mauritius.		China.		Penang and Eastwards.		Sumatra.		Pegue.		Arabian and Persian Gulfs.		Maldives.		Total.
Bales.	Mds	Bales.	Mds.	Bales.	Mds.	Bales.	Mds.	Bales.	Mds.	Bales.	Mds.	Bales.	Mds.	Bales	Mds	Bales.	Mds	Bales.	Mds.	Maunds
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	826
-	-	2	9	-	-	10	50	-	-	3	12	-	-	-	-	-	-	-	-	3,018
-	-	58	77	-	-	-	-	1	6	6	16	-	-	-	-	-	-	26	27	2,905
-	-	-	-	-	-	-	-	-	-	4	18	-	-	1	2	-	-	-	-	2,817
-	-	-	-	-	-	-	-	-	-	5	-	-	-	-	-	-	-	34	-	-
-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	11	-	-
-	-	-	-	-	-	-	-	-	-	2,071 *Rs.*		-	-	-	-	-	-	384 *Rs.*		-
-	-	-	-	-	-	-	-	8	-	2	-	6	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22	-	-
2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	27	-	-
3	-	-	-	-	-	-	-	30	-	-	-	-	-	-	-	-	-	7	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-	-	-	35	-	-
103	-	-	-	-	-	8	-	-	-	-	-	-	-	-	-	-	-	17	-	-
17	-	-	-	-	-	84	-	-	-	-	-	-	-	75	-	-	-	-	-	-
28	-	-	-	-	-	78	-	-	-	-	-	-	-	-	-	10	-	-	-	-
-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10	-	-	-	-
3	-	36	-	66	-	-	-	-	-	44	-	36	-	-	-	31	-	7	-	-
-	-	-	-	-	-	-	-	-	-	108	-	-	-	-	-	-	-	8	-	-
-	-	-	-	-	-	4	15	-	-	-	-	-	-	-	-	-	-	-	-	55
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	53
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
not given.	7	-	-	-	-	not given.	3	-	-	-	-	-	-	not given.	8	-	-	-	-	19
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	128 *Rs.*		-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

* *continued on following pages.*

Thos Fisher,
Searcher of the Records.

Articles of Produce Shipped from 1793 to 1831, at the Port of Calcutta,*

* The preceding Account continued.

9.—ELEPHANTS' TEETH.

YEARS.	United Kingdom.	France.	America.	Sweden.	Gibraltar and Malta.	China.	Penang and Eastwards.	Arabian and Persian Gulfs.	TOTAL.
	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.
1793-4 1794-5	No Returns.	—	—	—	—	—	—	—	—
1795-6	527	- -	- -	- -	- -	- -	- -	- -	527
1796-7	66	- -	- -	- -	- -	- -	- -	- -	66
1797-8	114	- -	- -	- -	- -	- -	- -	- -	114
1798-9	84	- -	- -	- -	- -	- -	- -	2	86
1799-1800	241	- -	- -	- -	- -	- -	- -	- -	241
1800-1	The quantities of this article are not given in detail for these years.							—	—
1801-2									
1802-3									
1803-4									
1804-5									
1805-6									
1806-7									
1807-8									
1808-9									
1809-10									
1810-11									
1811-12									
1812-13									
1813-14									
1814-15									
1815-16									
1816-17									
1817-18									
1818-19									
1819-20									
1820-21									
1821-22									
1822-23									
1823-24	302	- -	- -	- -	- -	8	- -	- -	310
1824-25	335	- -	- -	- -	- -	- -	- -	- -	335
1825-26	95	- -	- -	5	- -	- -	- -	- -	100
1826-27	288	- -	14	- -	4	- -	- -	- -	306
1827-28	207	- -	- -	- -	- -	- -	- -	- -	207
1828-29	155	- -	- -	- -	- -	- -	- -	- -	155
1829-30	179	4	- -	- -	- -	- -	19	- -	202
1830-31	Returns not yet received.			—	—	—	—	—	—

East India House,
15 August 1832.

to Countries beyond the Territories of the Three Presidencies—*continued.*

10.—GHEE.

United Kingdom.	Copenhagen.	South America.	Cape of Good Hope.	New South Wales.	Java.	Mauritius.	Manilla.	China.	Ceylon.	Penang and Eastwards.	Sumatra.	Pegue.	Arabian and Persian Gulfs.	Maldives.	TOTAL.
Maunds	Maunds.	Maunds.	Maunds.	Maunds	Maunds.	Maunds.	Mds.	Maunds.	Mds.	Maunds	Maunds	Maunds.	Maunds.	Mds	Maunds.
No Returns.		—	—	—	—	—	—	—	—	—	—	—	—	—	—
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	25	-	70	-	10	105
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	100	-	101	4	50	255
-	44	-	-	-	-	-	-	-	-	314	60	174	-	61	653
The quantities of this article are not given in detail for these years.										—	—	—	—	—	—
-	-	88	-	-	244	94	-	70	9	275	124	-	15	-	919
-	-	38	6	-	236	23	14	191	-	182	24	306	13	9	1,042
48	53	14	30	34	236	13	-	215	8	875	15	339	-	4	1,884
50	-	-	-	12	308	57	-	423	13	327	168	236	56	7	1,657
35	-	-	9	-	13	92	-	218	-	367	6	91	21	34	886
12	-	15	-	-	-	173	-	72	-	155	-	16	10	9	462
37	-	-	-	4	20	84	-	111	-	70	4	11	35	24	400
Returns not yet received.				—	—	—	—	—	—	—	—	—	—	—	—

* continued on following pages.

Thos. Fisher,
Searcher of the Records.

Articles of Produce Shipped from 1793 to 1831, at the Port of *Calcutta*,

11.—GINGER - - - - - - - - -

* *The preceding Account continued.*

YEARS.	United Kingdom.		France.		America.		Hamburgh.		Copenhagen.		Sweden.		Holland.
	Packages.	Mds.	Pack^s.	Mds.	Packages.	Mds.	Pack^s.	Mds.	Pack^s.	Mds.	Pack^s.	Mds.	Packages.
1793-4 - 1794-5 -	No Returns.		—	—	—	—	—	—	—	—	—	—	—
1795-6 -	- -	2,525	-	-	- -	1,504	-	1,705	-	255	-	-	- -
1796-7 -	not given	3,077	-	-	2,319	3,478	-	-	500	1,006	-	-	- -
1797-8 -	1,336	1,738	-	-	6,068	7,741	719	1,056	240	309	-	-	- -
1798-9 -	150	261	-	-	- -	-	150	208	1,312	2,181	-	-	- -
1799-1800	897	1,645	-	-	826	1,096	150	200	-	-	-	-	- -
1800-1 -	638	-	-	-	711	-	-	-	-	-	-	-	- -
1801-2 -	75	-	-	-	80	-	-	-	-	-	-	-	- -
1802-3 -	12	-	-	-	3,086	-	-	-	-	-	-	-	- -
1803-4 -	- -	-	-	-	5,324	-	-	-	-	-	-	-	- -
1804-5 -	- -	-	-	-	4,015	-	-	-	-	-	-	-	- -
1805-6 -	460	-	-	-	2,198	-	369	-	-	-	-	-	- -
1806-7 -	721	-	-	-	13,148	-	-	-	6,517 *Rs.*		-	-	- -
1807-8 -	641	-	-	-	10,578	-	-	-	1,131	-	-	-	- -
1808-9 -	999	-	-	-	192	-	-	-	-	-	-	-	- -
1809-10 -	5,429	-	-	-	5,300	-	-	-	-	-	-	-	- -
1810-11 -	368	-	-	-	1,973	-	-	-	-	-	-	-	- -
1811-12 -	180	-	-	-	355	-	-	-	-	-	-	-	- -
1812-13 -	- -	-	-	-	273	-	-	-	-	-	-	-	- -
1813-14 -	50	-	-	-	- -	-	-	-	-	-	-	-	- -
1814-15 -	6,226	-	-	-	- -	-	-	-	-	-	-	-	- -
1815-16 -	35,913	-	-	-	10,867	-	-	-	948	-	-	-	- -
1816-17 -	95,897	-	620	-	17,665	-	-	-	-	-	-	-	202
1817-18 -	83,370	-	601	-	25,513	-	-	-	4,122	-	-	-	- -
1818-19 -	79,478	-	404	-	33,698	-	-	-	752	-	-	-	- -
1819-20 -	56,965	-	251	-	17,434	-	-	-	3,833	-	-	-	- -
1820-21 -	36,707	-	-	-	7,155	-	-	-	-	-	-	-	- -
1821-22 -	3 ,150	-	-	-	7,855	-	-	-	-	-	-	-	- -
1822-23 -	8,263	-	-	-	7,601	-	-	-	-	-	-	-	- -
1823-24 -	6,318	2,548	-	-	1,389	1,829	-	-	-	-	-	-	- -
1824-25 -	4,205	1,675	-	-	- -	-	-	-	-	-	-	-	- -
1825-26 -	24,927	3,551	-	-	- -	-	-	-	-	-	199	50	- -
1826-27 -	1,433	508	-	-	- -	-	-	-	-	-	124	73	- -
1827-28 -	5,946	4,394	30	29	2,295	2,755	-	-	-	-	89	60	- -
1828-29 -	not given	4,294	-	-	- -	6,975	-	-	-	-	-	50	- -
1829-30 -	- -	458	-	-	- -	570	-	-	-	-	-	-	- -
1830-31 -	Returns not yet received.				—	—	—	—	—	—	—	—	—

East India House,
15 August 1832.

to Countries beyond the Territories of the Three Presidencies—*continued.*

11.—GINGER—*continued.*

continued on p. 860

Gibraltar and Malta.	Portugal.		Brazil.	Cape of Good Hope.		New South Wales.		Java.		Amboyna.	Mauritius.		China.*
Packages.	Pack^s.	Mds.	Packages.	Pack^s.	Mds.	Pack^s.	Mds.	Pack^s.	Mds.	Packages.	Pack^s.	Mds.	Packages.
—	—	—	—	—	—	—	—	—	—	—	—	—	—
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	1	2	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	140	191	-	-	-	2	4	-	-	-	-	-	-
-	190	-	-	-	-	-	-	-	-	-	-	-	4
-	-	-	-	-	-	4	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	238	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	730	-	-	25	-	-	-	-	-	-	-	-	-
-	1,974	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	260	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	96	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	22	-	-
-	310	-	709	80	-	-	-	-	-	-	1	-	-
-	805	-	-	40	-	-	-	-	-	-	328	-	-
-	6,784	-	160	-	-	-	-	-	-	-	656	-	-
6,675	550	-	302	-	-	-	-	-	-	-	809	-	-
5,286	2,287	-	-	200	-	-	-	-	-	-	1,069	-	-
1,048	3,080	-	-	190	-	220	-	-	-	-	584	-	-
2,139	1,413	-	-	-	-	-	-	-	-	-	1,544	-	-
-	-	-	-	-	-	-	-	-	-	-	321	-	-
104	-	-	-	-	-	236	-	-	-	-	-	-	-
-	-	-	-	155	122	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	171	244	78	30	-	-	-	-	-	-
-	-	-	-	-	-	218	253	50	55	-	25	25	-
-	-	-	-	-	-	50	50	-	-	-	-	-	-
-	-	-	-	-	-	-	16	-	-	-	-	-	-
-	-	-	-	-	75	-	42	-	-	-	-	-	-
—	—	—	—	—	—	—	—	—	—	—	—	—	—

* *continued on following pages.*

Tho^s Fisher,
Searcher of the Records.

Articles of Produce Shipped from 1793 to 1831, at the Port of *Calcutta*,

- - *continued from p. 859.* - - - 11.—GINGER—*continued.*

* *The preceding Account continued.*

YEARS,	Ceylon.		Penang and Eastwards.		Sumatra.		Pegue.		Arabian and Persian Gulfs.		Maldives.		TOTAL.
	Pack^s.	Mds.	Pack^s.	Mds.	Pack^s.	Mds.	Pack^s.	Mds.	Pack^s.	Mds.	Pack^s.	Mds.	Maunds.
1793-4 - 1794-5 -	No Returns.		—	—	—	—	—	—	—	—	—	—	—
1795-6 -	-	-	-	1	-	-	-	-	-	58	-	-	6,048
1796-7 -	-	-	-	-	-	-	-	-	53	141	-	-	7,702
1797-8 -	-	-	-	-	29	155	-	-	127	228	-	-	11,229
1798-9 -	-	-	-	-	-	-	-	-	214	363	2	3	3,016
1799-1800	-	-	12	18	-	-	-	-	208	415	-	-	3,569
1800-1 -	-	-	41	-	-	-	-	-	-	-	10	-	- -
1801-2 -	-	-	2	-	-	-	-	-	-	-	-	-	- -
1802-3 -	-	-	242	-	-	-	1	-	220	-	20	-	- -
1803-4 -	-	-	-	-	-	-	-	-	1,411	-	-	-	- -
1804-5 -	250	-	74	-	-	-	-	-	3,663	-	109	-	- -
1805-6 -	360	-	1,000	-	-	-	-	-	4,984	-	196	-	- -
1806-7 -	573	-	100	-	-	-	-	-	1,611	-	195	-	- -
1807-8 -	339	-	67	-	-	-	-	-	594	-	170	-	- -
1808-9 -	420	-	277	-	-	-	-	-	160	-	-	-	- -
1809-10 -	-	-	100	-	-	-	-	-	36	-	-	-	- -
1810-11 -	-	-	-	-	-	-	-	-	-	-	-	-	- -
1811-12 -	-	-	-	-	-	-	-	-	-	-	-	-	- -
1812-13 -	-	-	-	-	-	-	-	-	848	-	-	-	- -
1813-14 -	418	-	-	-	-	-	-	-	1,703	-	67	-	- -
1814-15 -	88	-	35	-	85	-	12	-	2,154	-	-	-	- -
1815-16 -	-	-	60	-	-	-	35	-	3,601	-	50	-	- -
1816-17 -	281	-	-	-	-	-	-	-	2,000	-	171	-	- -
1817-18 -	-	-	105	-	-	-	-	-	189	-	-	-	- -
1818-19 -	-	-	-	-	-	-	-	-	2,830	-	-	-	- -
1819-20 -	305	-	-	-	-	-	-	-	3,995	-	-	-	- -
1820-21 -	-	-	120	-	-	-	25	-	2,297	-	-	-	- -
1821-22 -	-	-	-	-	-	-	-	-	557	-	-	-	- -
1822-23 -	-	-	-	-	-	-	-	-	259	-	-	-	- -
1823-24 -	-	-	-	-	-	-	-	-	-	-	-	-	4,499
1824-25 -	-	-	-	-	-	-	17	21	88	175	-	-	1,871
1825-26 —	29	53	133	161	-	-	9	14	12	24	-	-	4,127
1826-27 —	305	318	-	-	-	-	-	-	63	126	-	-	1,358
1827-28 -	50	50	-	-	-	-	40	35	328	603	-	-	7,977
1828-29 -	-	-	-	-	-	-	-	-	-	891	-	-	12,226
1829-30 -	-	-	-	-	-	-	-	47	-	-	-	-	1,192
1830-31 -	Returns no yet received.				—	—	—	—	—	—	—	—	—

East India House, 15 August, 1832.

to Countries beyond the Territories of the Three Presidencies—*continued.*

12.—GRAIN.

- - - - - *continued on p.* 862 - -

United Kingdom.	France.	America.	Copenhagen.	Sweden.	Holland.	Cadiz.	Gibraltar and Malta.	Portugal.	Brazil.
Bags.	Bags.	Bags.	Bags.	Bags.	Bags.	Bags.	Bags.	Bags	Bags.
No Returns.		—	—	—	—	—	—	—	—
- -	- -	320	- -	- -	- -	- -	- -	- -	- -
- -	- -	- -	1,000	- -	- -	- -	- -	1,000	- -
- -	- -	- -	1,475	- -	- -	- -	- -	1,200	- -
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
57,579	- -	2,650	3,200	- -	- -	- -	- -	- -	- -
250,637	- -	2,000	- -	- -	- -	- -	- -	2,000	- -
16,583	- -	12,502	-	- -	- -	- -	- -	4,110	- -
2,005	- -	1,500	- -	- -	- -	- -	- -	4,400	- -
- -	- -	- -	- -	- -	- -	- -	- -	6,174	- -
- -	- -	- -	- -	- -	- -	- -	- -	9,000	- -
- -	- -	1,200	- -	- -	- -	- -	- -	1,600	- -
- -	- -	- -	- -	- -	- -	- -	- -	1,200	- -
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
4,500	- -	- -	- -	- -	- -	- -	- -	- -	- -
- -	- -	- -	- -	- -	- -	- -	- -	- -	1,550
17,935	- -	- -	- -	- -	- -	- -	- -	- -	3,990
22,025	- -	6,709	- -	- -	- -	3,000	- -	Portugal and Brazil. 17,768	
135,878	- -	- -	- -	- -	- -	- -	- -	7,950	162
20,556	- -	- -	- -	- -	- -	- -	- -	4,264	2,585
6,388	- -	- -	- -	- -	- -	1,000	- -	5,500	3,000
31,129	- -	- -	100	- -	500	- -	- -	1,350	- -
247,089	2,585	4,922	1,675	- -	- -	- -	2,428	5,700	2,980
207,428	19,523	4,500	3,650	- -	3,725	- -	23,161	6,750	- -
116,485	1,325	7,302	8,300	- -	1,775	- -	3,614	17,362	3,500
47,488	1,300	- -	1,600	-	- -	- -	- -	20,500	2,500
20,343	5,200	- -	- -	- -	- -	- -	- -	2,000	- -
25,664	6,353	5,000	4,846	- -	- -	- -	1,312	3,070	- -
28,853	1,900	- -	- -	- -	- -	- -	1,300	- -	- -
25,603	2,850	- -	4,250	- -	- -	- -	-	4,000	1,000
53,148	17,300	- -	6,000	300	- -	- -	508	5,200	- -
77,565	3,000	- -	- -	437	- -	- -	500	- -	- -
94,421	896	500	- -	550	- -	- -	- -	2,000	- -
135,687	14,962	- -	- -	- -	- -	- -	- -	2,000	- -
86,009	15,943	1,500	- -	- -	- -	- -	- -	- -	- -
Returns not yet received.		—	—	—	—	—	—	—	—
1,730,998	93,137	48,605	36,096	1,287	6,000	4,000	32,823	136,098	21,267

Total to each Country for the Series of Years.

* continued on following pages.

Thoˢ Fisher,
Searcher of the Records.

Articles of Produce Shipped from 1793 to 1831, at the Port of *Calcutta*,

- - *continued from p.* 861. - - - 12.—GRAIN—*continued.* - - - - - - - -

* *The preceding Account continued.*

YEARS.	South America.	Cape of Good Hope.	St. Helena.	New South Wales.	Java.	Amboyna and Coimbe-conum.	Mauritius.	Manilla.	Mosambique.
	Bags.	Bags.	Bags.	Bags.	Bags.	Bags.	Bags.	Bags.	Bags.
1793-4 1794-5	No Returns.		—	—	—	—	—	—	—
1795-6	- -	3,000	- -	- -	- -	- -	- -	- -	- -
1796-7	- -	- -	- -	- -	- -	- -	- -	- -	- -
1797-8	- -	- -	- -	- -	- -	- -	- -	- -	- -
1798-9	- -	800	- -	2,000	- -	- -	- -	- -	- -
1799-1800	- -	- -	- -	60	- -	- -	- -	- -	- -
1800-1	- -	- -	- -	- -	- -	- -	- -	- -	- -
1801-2	- -	- -	- -	10,000	- -	- -	- -	1,000	- -
1802-3	- -	- -	- -	- -	- -	- -	12,910	300	- -
1803-4	- -	- -	- -	1,200	- -	- -	4,500	- -	- -
1804-5	- -	- -	- -	- -	- -	- -	- -	- -	- -
1805-6	- -	- -	- -	- -	- -	- -	- -	- -	- -
1806-7	- -	9,539	- -	1,000	- -	- -	- -	600	- -
1807-8	- -	400	- -	- -	- -	- -	- -	- -	- -
1808-9	- -	- -	- -	500	- -	- -	- -	500	- -
1809-10	- -	- -	- -	8,982	- -	- -	- -	4,000	- -
1810-11	- -	- -	- -	7,150	650	2,800	20,697	127	- -
1811-12	- -	- -	- -	2,274	26,098	1,550	34,767	- -	- -
1812-13	- -	6,036	- -	- -	8,054	- -	97,750	5,686	- -
1813-14	- -	4,000	- -	5,380	4,640	425	81,945	600	125
1814-15	- -	200	- -	9,409	19,045	1,110	25,180	1,000	400
1815-16	- -	5,867	- -	3,674	8,427	2,295	86,215	- -	- -
1816-17	- -	17,672	- -	2,150	1,550	500	141,548	- -	- -
1817-18	200	1,961	- -	1,400	7,762	- -	49,196	500	- -
1818-19	- -	20,445	- -	- -	1,006	- -	61,770	500	- -
1819-20	2,000	31,704	- -	936	24,957	- -	61,523	876	- -
1820-21	5,397	25,878	- -	700	21,706	- -	75,785	- -	- -
1821-22	4,391	19,711	- -	400	38,777	- -	123,257	950	- -
1822-23	- -	36,092	- -	778	28,256	- -	174,567	- -	1,000
1823-24	15,528	13,563	- -	- -	22,222	- -	87,490	- -	- -
1824-25	449	4,596	- -	- -	7,982	- -	73,913	805	- -
1825-26	470	11,424	- -	2,310	10,087	- -	71,812	250	- -
1826-27	- -	7,444	- -	553	5,293	- -	81,801	- -	- -
1827-28	- -	10,680	- -	804	10,240	- -	248,374	- -	- -
1828-29	- -	8,599	- -	7,150	1,350	- -	332,756	- -	- -
1829-30	- -	1,706	7,375	9,820	6,628	- -	293,291	1,250	- -
1830-31	No Returns received			—	—	- -	—	—	—
	28,435	241,317	7,375	78,630	254,724	8,680	2,241,047	18,444	1,525

TOTAL to each Country for the Series of Years.

East India House,
15 August 1832.

to Countries beyond the Territories of the Three Presidencies—*continued.*

- - - - - - - - 12.—GRAIN—*continued.*

China.	Ceylon.	Penang and Eastwards.	Sumatra.	Pegue.	Arabian and Persian Gulfs.	Maldives.	Othotsk.	TOTAL for each Year
Bags.	Bags.	Bags.	Bags.	Bags.	Bags.	Bags.	Bags.	Bags.
—	—	—	—	—	—	—	—	—
2,000	- -	11,487	3,000	- -	48,400	21,950	- -	90,157
5,450	- -	28,220	2,800	- -	59,410	16,267	- -	114,147
2,700	- -	3,000	4,000	- -	47,500	4,290	- -	64,165
2,750	- -	10,760	5,000	- -	38,900	12,310	- -	72,520
- -	- -	36,280	12,300	4,150	31,760	19,580	- -	104,130
1,400	- -	32,559	6,062	3,205	36,500	19,900	- -	163,055
1,300	- -	44,459	25,850	1,900	67,700	27,109	- -	433,955
7,620	- -	107,804	27,585	4,000	65,115	30,130	- -	288,659
25,515	- -	46,575	26,650	600	75,650	26,287	- -	214,882
14,516	28,991	48,670	9,500	- -	112,031	35,125	- -	255,007
77,750	110,448	80,910	18,862	1,000	195,964	22,600	- -	516,534
242,190	75,600	65,108	2,053	200	156,154	26,075	- -	571,319
2,000	64,025	10,180	600	3,000	136,350	33,825	- -	251,580
14,000	41,600	20,945	- -	500	67,269	31,170	- -	176,484
8,820	49,210	26,751	1,600	- -	171,050	33,950	- -	308,863
11,400	3,800	7,322	- -	2,575	32,646	20,500	- -	111,217
12,800	41,522	21,863	5,025	2,663	101,414	23,160	- -	295,061
12,418	74,021	9,868	3,537	60	129,317	18,670	- -	414,919
12,330	53,725	33,731	4,376	13,404	104,618	54,766	- -	518,055
10,821	34,096	19,918	17,604	8,635	83,412	34,125	- -	292,360
6,954	41,216	21,721	11,958	815	68,651	38,185	- -	311,866
4,755	40,700	23,656	2,150	500	83,898	36,953	- -	389,111
10,902	20,149	10,042	5,350	425	116,229	24,930	625	517,050
16,117	62,639	17,734	7,363	- -	154,030	15,000	- -	623,335
12,354	20,728	14,037	23,024	- -	150,113	10,200	- -	512,115
25,185	2,702	24,485	16,701	1,600	166,843	8,103	- -	448,473
16,866	18,449	94,606	18,895	6,435	137,150	28,725	- -	536,155
25,293	38,871	97,987	14,955	110	81,479	22,808	- -	568,441
6,040	46,848	46,218	11,410	1,500	53,500	12,790	- -	349,162
2,185	2,880	17,925	13,282	11,889	47,594	11,481	- -	232,184
19,683	10,853	38,975	3,250	10,150	61,655	5,000	- -	328,375
21,126	6,635	16,201	5,920	62,987	137,053	9,150	- -	435,665
11,786	850	40,060	400	90,100	139,467	16,675	- -	667,803
1,450	2,200	20,767	- -	16,901	78,030	15,875	- -	637,727
13,128	9,260	23,267	1,020	1,508	68,010	12,325	- -	552,040
—	—	—	—	—	—	—	—	—
661,604	902,018	1,164,091	312,082	250,812	3,304,862	779,989	625	12,366,571

TOTAL to each Country for the Series of Years. GRAND TOTAL.

* *continued on following pages.*

Thoˢ Fisher,
Searcher of the Records.

Articles of Produce Shipped from 1793 to 1831, at the Port of *Calcutta*,

* *The preceding Account continued.*

13.—GUM, OF SORTS.

YEARS	United Kingdom	France.	America.	Hamburgh.	Copenhagen.	Sweden.	Gibraltar and Malta.	Portugal.
	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.
1793-4 - 1794-5 -	No Returns.		—	—	—	—	—	—
1795-6 -	482	- -	9	123	105	- -	- -	- -
1796-7 -	568	- -	- -	- -	- -	- -	- -	- -
1797-8 -	1,573	- -	63	241	- -	- -	- -	- -
1798-9 -	4,063	- -	- -	- -	- -	- -	- -	- -
1799-1800 -	3,617	- -	105	- -	197	- -	- -	- -
1800-1 -	8,728	- -	358	- -	- -	- -	- -	- -
1801-2 -	1,232	- -	137	- -	- -	- -	- -	- -
1802-3 -	4,779	- -	409	- -	- -	- -	- -	- -
1803-4 -	4,018	- -	718	- -	- -	- -	- -	- -
1804-5 -	3,772	- -	716	- -	- -	- -	- -	- -
1805-6 -	2,268	- -	372	576	- -	- -	- -	- -
1806-7 -	9,018	- -	518	- -	- -	- -	- -	- -
1807-8 -	956	- -	371	- -	- -	- -	- -	- -
1808-9 -	620	- -	- -	- -	- -	- -	- -	- -
1809-10 -	1,390	- -	176	- -	- -	- -	- -	- -
1810-11 -	561	- -	117	- -	- -	- -	- -	- -
1811-12 -	542	- -	69	- -	- -	- -	- -	- -
1812-13 -	390	- -	169	- -	- -	- -	- -	- -
1813-14 -	457	- -	- -	- -	- -	- -	- -	- -
1814-15 -	1,264	- -	- -	- -	- -	- -	- -	145
1815-16 -	482	- -	252	- -	- -	- -	- -	- -
1816-17 -	776	- -	1,550	- -	- -	- -	- -	- -
1817-18 -	823	- -	1,856	- -	- -	- -	- -	- -
1818-19 -	2,943	421	751	- -	- -	- -	- -	- -
1819-20 -	6,705	60	179	- -	108	- -	- -	- -
1820-21 -	3,309	844	825	- -	- -	- -	49	- -
1821-22 -	2,678	769	912	- -	- -	- -	62	- -
1822-23 -	2,308	189	918	- -	69	- -	81	- -
1823-24 -	6,175	- -	43	- -	- -	- -	- -	- -
1824-25 -	2,912	- -	267	- -	- -	- -	- -	- -
1825-26 -	3,810	56	3,041	- -	- -	20	- -	250
1826-27 -	1,936	733	841	- -	- -	83	34	- -
1827-28 -	2,661	511	915	- -	- -	- -	- -	- -
1828-29 -	445	173	593	- -	- -	- -	- -	- -
1829-30 -	122	- -	117	- -	- -	- -	- -	- -
1830-31 -	No Returns received		—	—	—	—	—	—
	88,383	3,756	17,367	940	479	103	226	395

TOTAL to each Country for the Series of Years.

East India House,
15 August 1832.

to Countries beyond the Territories of the Three Presidencies—*continued.*

13.—GUM, OF SORTS—*continued.*

South America	Cape of Good Hope.	Mauritius.	China.	Penang and Eastwards.	Pegue.	Arabian and Persian Gulfs.	Maldives.	TOTAL. for each Year.
Maunds.	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.
—	—	—	—	—	—	—	—	—
- -	- -	- -	- -	- -	- -	- -	- -	719
- -	- -	- -	- -	- -	- -	- -	- -	568
- -	- -	- -	- -	- -	- -	- -	- -	1,877
- -	- -	- -	- -	- -	- -	- -	- -	4,063
- -	- -	- -	- -	- -	- -	- -	- -	3,919
- -	- -	- -	- -	- -	- -	- -	- -	9,086
- -	- -	- -	- -	- -	- -	- -	- -	1,369
- -	- -	- -	- -	8	- -	- -	- -	5,196
- -	- -	- -	- -	- -	- -	- -	- -	4,736
- -	- -	- -	171	- -	- -	- -	- -	4,659
- -	- -	- -	- -	- -	- -	- -	- -	3,216
- -	- -	- -	- -	- -	- -	- -	10	9,546
- -	- -	- -	- -	- -	- -	- -	- -	1,327
- -	- -	- -	- -	6	- -	- -	- -	626
- -	- -	- -	- -	- -	- -	- -	- -	1,566
- -	- -	- -	- -	- -	- -	- -	- -	678
- -	- -	- -	- -	- -	- -	- -	- -	611
- -	- -	- -	- -	- -	- -	9	- -	568
- -	- -	- -	- -	- -	- -	- -	- -	457
- -	- -	- -	- -	- -	- -	- -	- -	1,409
- -	- -	18	- -	- -	- -	- -	- -	752
- -	- -	- -	- -	- -	- -	- -	- -	2,326
- -	- -	- -	- -	- -	- -	- -	- -	2,679
- -	- -	- -	- -	- -	- -	- -	- -	4,115
- -	- -	- -	- -	- -	- -	- -	- -	7,052
- -	21	- -	- -	- -	- -	- -	- -	5,048
- -	- -	37	- -	- -	- -	- -	- -	4,458
- -	- -	- -	- -	- -	- -	- -	- -	3,565
- -	- -	- -	- -	- -	- -	- -	- -	6,218
18	- -	- -	- -	- -	- -	- -	- -	3,197
- -	- -	- -	- -	- -	- -	- -	- -	7,177
- -	- -	- -	423	- -	52	- -	- -	4,102
- -	- -	- -	- -	- -	- -	- -	- -	4,087
- -	- -	38	- -	- -	- -	- -	- -	1,249
- -	- -	- -	- -	- -	- -	- -	- -	239
—	—	—	—	—	—	—	—	—
18	21	93	594	14	52	9	10	112,460
TOTAL to each Country for the Series of Years.								GRAND TOTAL

* continued on following pages.

Thos Fisher,
Searcher of the Records.

Articles of Produce Shipped from 1793 to 1831, at the Port of *Calcutta*,

14.—GUNNIES AND GUNNY BAGS - - - - - - - -

* *The preceding Account continued.*

YEARS.	United Kingdom.		France.		America.		Copenhagen.	Gibraltar and Malta.		Portugal.		South America.	
	Bales.	Pieces.	Bales.	Pieces.	Bales.	Pieces.	Bales.	Bales.	Pieces.	Bales.	Pieces.	Bales.	Pieces.
1793-4 - 1794-5 -	No Returns.		—	—	—	—	—	—	—	—	—	—	—
1795-6 -	-	-	-	-	-	-	-	-	-	-	-	-	-
1796-7 -	-	-	-	-	-	34,000	-	-	-	-	-	-	-
1797-8 -	-	-	-	-	10	2,500	-	-	-	-	-	-	-
1798-9 -	-	-	-	-	185	21,680	-	-	-	-	-	-	-
1799-1800	-	-	-	-	215	41,435	-	-	-	-	-	-	-
1800-1 -	-	-	-	-	533	-	-	-	-	-	-	-	-
1801-2 -	133	-	-	-	628	-	-	-	-	-	-	-	-
1802-3 -	15	-	-	-	575	-	-	-	-	-	-	-	-
1803-4 -	-	-	-	-	696	-	-	-	-	-	-	-	-
1804-5 -	-	-	-	-	922	-	-	-	-	-	-	-	-
1805-6 -	-	-	-	-	1,275	-	-	-	-	-	-	-	-
1806-7 -	-	-	-	-	1,289	-	-	-	-	-	-	-	-
1807-8 -	-	-	-	-	177	-	-	-	-	-	-	-	-
1808-9 -	-	-	-	-	16	-	-	-	-	-	-	-	-
1809-10 -	2	-	-	-	485	-	-	-	-	-	-	-	-
1810-11 -	-	-	-	-	506	-	-	-	-	-	-	-	-
1811-12 -	-	-	-	-	212	-	-	-	-	-	-	-	-
1812-13 -	-	-	-	-	230	-	-	-	-	-	-	-	-
1813-14 -	-	-	-	-	-	-	-	-	-	-	-	-	-
1814-15 -	-	-	-	-	-	-	-	-	-	-	-	-	-
1815-16 -	-	-	-	-	1,128	-	-	-	-	-	-	-	-
1816-17 -	-	-	-	-	1,055	-	-	-	-	132	-	-	-
1817-18 -	56	-	-	-	478	-	-	20	-	-	-	-	-
1818-19 -	-	-	-	-	142	-	40	-	-	-	-	-	-
1819-20 -	-	-	100	-	605	-	-	-	-	50	-	240	-
1820-21 -	-	-	-	-	690	-	-	-	-	38	-	29	-
1821-22 -	-	-	45	-	478	-	-	-	-	-	-	208	-
1822-23 -	144	-	54	-	594	-	-	20	-	226	-	178	-
1823-24 -	-	-	-	-	249	57,450	-	-	-	-	-	150	23,500
1824-25 -	-	-	-	-	16	2,700	-	-	-	-	-	-	-
1825-26 -	-	-	28	6,800	2,236	182,104	-	-	-	-	-	-	-
1826-27 -	12	3,000	198	57,000	665	76,250	-	20	4,000	100	15,000	-	-
1827-28 -	24	7,250	175	24,250	293	22,608	-	-	-	120	25,800	-	-
1828-29 -	897	260,700	50	15,000	1,386	81,900	-	-	-		-	200	30,000
1829-30 -	-	7,400	-	15,000	-	192,875	-	-	-	-	-	-	-
1830-31 -	Returns not yet received.				—	—	—	—	—	—	—	—	—

East India House,
15 August 1832.

to Countries beyond the Territories of the Three Presidencies—*continued.*

- - - - - - - 14.—GUNNIES AND GUNNY BAGS—*continued.* -

- *continued on p.* 868 - -

Cape of Good Hope.		New South Wales.		Java.		Amboyna.	Mauritius.		Manilla.		China	
Bales.	Pieces.	Bales.	Pieces.	Bales.	Pieces.	Bales.	Bales.	Pieces.	Bales.	Pieces.	Bales.	Pieces
—	—	—	—	—	—	—	—	—	—	—	—	—
-	- -	-	- -	-	- -	- -	-	- -	-	-	-	- -
-	- -	-	- -	-	- -	- -	-	- -	-	-	-	- -
-	- -	60	8,000	-	- -	- -	-	- -	-	-	196	49,000
-	- -	5	10,300	-	- -	- -	-	- -	20	4,000	3	1,000
-	- -	105	21,250	-	- -	- -	-	- -	-	-	-	- -
-	- -	3	- -	-	- -	- -	-	- -	-	-	69	- -
-	- -	26	- -	-	- -	- -	-	- -	72	-	45	- -
-	- -	-	- -	150	- -	- -	180	- -	48	-	170	- -
-	- -	1,215 *Rs.*		-	- -	- -	20	- -	-	-	444	- -
-	- -	-	- -	-	- -	- -	4	- -	-	-	-	- -
-	- -	-	- -	-	- -	- -	-	- -	-	-	50	- -
16	- -	12	- -	56	- -	- -	-	- -	-	-	8	- -
-	- -	-	- -	-	- -	- -	12	- -	-	-	8	- -
-	- -	32	- -	-	- -	- -	-	- -	-	-	4	- -
-	- -	72	- -	-	- -	- -	-	- -	-	-	-	- -
-	- -	13	- -	20	- -	8	12	- -	-	-	-	- -
-	- -	-	- -	310	- -	- -	70	- -	-	-	30	- -
8	- -	-	- -	155	- -	- -	123	- -	-	-	109	- -
24	- -	20	- -	503	- -	20	46	- -	-	-	148	- -
130	- -	40	- -	1,949	- -	22	57	- -	110	-	100	- -
82	- -	98	- -	637	- -	20	530	- -	-	-	135	- -
48	- -	18	- -	557	- -	- -	342	- -	39	-	-	- -
-	- -	50	- -	922	- -	- -	92	- -	-	-	142	- -
177	- -	-	- -	342	- -	- -	-	- -	-	-	-	- -
-	- -	174	- -	3,839	- -	- -	102	- -	14	-	43	- -
-	- -	81	- -	2,521	- -	- -	223	- -	-	-	194	- -
76	- -	28	- -	899	- -	- -	189	- -	-	-	50	- -
-	- -	38	- -	1,553	- -	- -	182	- -	-	-	64	- -
-	- -	-	- -	915	243,250	- -	56	16,500	-	-	89	22,750
8	2,000	-	- -	1,308	306,615	- -	57	14,300	-	-	16	4,000
62	7,500	5	4,500	3,834	511,022	- -	-	- -	-	-	414	111,225
-	- -	42	10,500	3,140	545,705	- -	78	15,800	-	-	1,214	232,060
46	7,000	79	10,000	1,635	358,700	- -	108	26,000	20	1,000	365	84,075
20	5,000	9	1,742	433	104,400	- -	106	31,100	-	-	604	142,950
-	14,000	-	- -	-	88,500	- -	-	152,220	-	-	-	72,300
—	—	—	—	—	—	—	—	—	—	—	—	—

* continued on following pages.

Thos Fisher,
Searcher of the Records.

Articles of Produce Shipped from 1793 to 1831, at the Port of *Calcutta*,

- - *continued from p.* 867. - - - 14.—GUNNIES AND GUNNY BAGS.

YEARS.	Ceylon.		Penang and Eastwards.		Sumatra.		Pegue.		Arabian and Persian Gulfs.		Maldives.	New Guinea.		TOTAL.
	Bales.	Pieces.	Bales.	Pieces.	Bales	Pieces.	Bales.	Pieces.	Bales.	Pieces.	Bales.	Bales.	Piec^s	Pieces.
1793-4 - 1794-5 -	No Returns.			—	—	—	—	—	—	—	—	—	—	—
1795-6 -	-	-	-	98,375	-	2,000	-	- -	-	-	-	-	-	100,375
1796-7 -	-	-	-	47,200	-	-	-	- -	-	18,000	-	-	-	99,200
1797-8 -	-	-	76	16,400	120	3,000	10	2,000	-	-	-	2	400	81,300
1798-9 -	-	-	285	57,900	-	-	44	7,000	90	24,000	-	19	2,700	128,580
1799-1800	-	-	318	77,300	8	2,000	1	190	2	400	-	-	-	142,575
1800-1 -	-	-	852	- -	210	-	6	- -	1	-	-	-	-	- -
1801-2 -	-	-	897	- -	21	-	13	- -	25	-	-	-	-	- -
1802-3 -	-	-	268	- -	500	-	4	- -	70	-	-	-	-	- -
1803-4 -	-	-	150	- -	190	-	-	- -	-	-	-	-	-	- -
1804-5 -	-	-	213	- -	388	-	-	- -	-	-	-	-	-	- -
1805-6 -	120	-	638	- -	278	-	-	- -	149	-	-	-	-	- -
1806-7 -	16	-	267	- -	8	-	-	- -	35	-	-	-	-	- -
1807-8 -	20	-	443	- -	107	-	5	- -	31	-	-	-	-	- -
1808-9 -	10	-	363	- -	30	-	-	- -	-	-	-	-	-	- -
1809-10 -	10	-	122	- -	15	-	-	- -	60	-	-	-	-	- -
1810-11 -	24	-	443	- -	24	-	-	- -	-	-	70	-	-	- -
1811-12 -	-	-	132	- -	71	-	-	- -	49	-	-	-	-	- -
1812-13 -	24	-	380	- -	68	-	-	- -	359	-	-	-	-	- -
1813-14 -	270	-	911	- -	294	-	48	- -	13	-	-	-	-	- -
1814-15 -	-	-	979	- -	299	-	7	- -	-	-	-	-	-	- -
1815-16 -	25	-	634	- -	384	-	-	- -	24	-	-	-	-	- -
1816-17 -	116	-	233	- -	28	-	16	- -	-	-	-	-	-	- -
1817-18 -	217	-	337	- -	419	-	-	- -	-	-	17	-	-	- -
1818-19 -	26	-	953	- -	131	-	-	- -	28	-	-	-	-	- -
1819-20 -	275	-	344	- -	1,285	-	25	- -	289	-	-	-	-	- -
1820-21 -	134	-	1,048	- -	150	-	8	- -	80	-	-	-	-	- -
1821-22 -	264	-	1,607	- -	532	-	10	- -	-	-	-	-	-	- -
1822-23 -	85	-	1,583	- -	1,352	-	10	- -	80	-	-	-	-	- -
1823-24 -	151	31,200	782	192,790	84	21,600	-	- -	-	-	-	-	-	609,040
1824-25 -	273	34,200	1,392	288,550	20	5,000	70	21,000	114	32,950	-	-	-	711,315
1825-26 -	-	-	960	181,347	114	9,600	277	22,050	300	69,000	-	-	-	1,105,148
1826-27 -	115	31,500	734	183,609	135	29,250	842	232,130	-	-	-	-	-	1,420,804
1827-28 -	162	56,100	668	192,600	69	14,900	-	- -	-	-	-	-	-	819,483
1828-29 -	135	35,000	1,028	259,385	-	-	71	20,300	-	-	-	-	-	1,013,277
1829-30 -	-	5,000	-	344,620	-	6,000	-	8,500	-	-	-	-	-	9,006,415
1830-31 -	Returns not yet received.				—	—	—	—	—	—	—	—	—	—

* The preceding Account continued.

East India House,
15 August 1832.

to Countries beyond the Territories of the Three Presidencies—*continued.*

15.—HEMP, FLAX AND TWINE.

continued on p. 870 - -

United Kingdom.		France.		America.		Cadiz.	Gibraltar and Malta.	Portugal.		Brazil.		South America.	
Bales.	Maunds.	Bundles.	Mds	Bales.	Mds.	Bundles.	Bundles.	Bales.	Mds.	Bundles	Mds.	Bundles.	Mds.
No Returns.		—	—	—	—	—	—	—	—	—	—	—	—
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	591	-	-	-	2,883	-	-	-	-	-	-	-	-
5	112	-	-	160	723	-	-	132	396	-	-	-	-
-	-	-	-	139	315	-	-	-	-	-	-	-	-
-	-	-	-	1,058	1,551	-	-	-	-	-	-	-	-
-	-	-	-	bund^{ls} 363	-	-	-	-	-	-	-	-	-
979	-	-	-	6,248 *Rs.*		-	-	-	-	-	-	-	-
-	-	-	-	91	-	-	-	-	-	-	-	-	-
-	-	-	-	1,141	-	-	-	-	-	-	-	-	-
-	-	-	-	279	-	-	-	-	-	-	-	-	-
bund^{ls} 9	-	-	-	692	-	-	-	-	-	-	-	-	-
-	-	-	-	713	-	-	-	246	-	-	-	-	-
-	-	-	-	698	-	-	-	-	-	-	-	-	-
-	-	-	-	116	-	-	-	-	-	-	-	-	-
-	-	-	-	1,174	-	-	-	-	-	-	-	-	-
-	-	-	-	1,523	-	-	-	-	-	-	-	-	-
-	-	-	-	842	-	-	-	-	-	895	-	-	-
-	-	-	-	351	-	-	-	Lisbon and Brazil. 369	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	759	-	92	-	91	-	34	-	-	-
-	-	-	-	3,135	-	-	-	-	-	390	-	-	-
-	-	-	-	1,273	-	-	-	-	-	16	-	29	-
-	-	-	-	1,072	-	-	-	-	-	-	-	-	-
1,855	-	70	-	811	-	-	20	256	-	70	-	-	-
-	-	47	-	998	-	-	-	104	-	193	-	33	-
-	-	14	-	2,657	-	-	-	-	-	6	-	272	-
2,704	-	-	-	4,247	-	-	33	167	-	-	-	-	-
3,572	11,302	17	7½	108	85	-	-	-	-	33	50	-	-
844	2,772	-	-	42	50	-	-	-	-	-	-	17	14
1,527	4,433	18	18	1,280	1,153	-	-	100	320	-	-	-	-
2,500	9,491	12	11	1,045	610	-	-	-	-	-	-	-	-
3,420	11,833	15	47	2,559	2,245	-	-	-	-	-	-	-	-
4,579	14,919	-	-	3,238	1,994	-	-	137	140	95	80	-	-
-	6,203	-	112	-	4,741	-	-	-	-	-	-	-	-
Returns not yet received.				—	—	—	—	—	—	—	—	-	—

* continued on following pages.

Thoˢ Fisher,
Searcher of the Records.

Articles of Produce Shipped from 1793 to 1831, at the Port of *Calcutta*,

continued from p. 869.

15.—HEMP, FLAX AND TWINE.

* *The preceding Account continued.*

YEARS.	Cape of Good Hope.		New South Wales.		Java.		Amboyna.	Mauritius.		Manilla.		New Guinea.	
	Bundles.	Mds.	Bales.	Mds.	Bundles.	Mds.	Bundles.	Bundles.	Mds.	Bundles.	Mds.	Bales.	Mds.
1793-4 } 1794-5 }	No Returns.		—	—	—	—	—	—	—	—	—	—	—
1795-6	-	-	-	-	-	-	-	-	-	-	-	-	-
1796-7	-	-	-	-	-	-	-	-	-	-	-	-	-
1797-8	-	-	52	67	-	-	-	-	-	-	-	-	-
1798-9	-	-	26	10	14	35	-	-	-	-	-	2	4
1799-1800	-	-	554	2,070	-	-	-	-	-	-	-	-	-
1800-1	-	-	-	-	-	-	-	-	-	7	-	-	-
1801-2	-	-	225 *Rs.*		-	-	-	-	-	-	-	-	-
1802-3	-	-	-	-	50 *Rs.*		-	998 *Rs.*		-	-	-	-
1803-4	-	-	495 *Rs.*		-	-	-	8	-	-	-	-	-
1804-5	-	-	-	-	-	-	-	-	-	-	-	-	-
1805-6	-	-	-	-	-	-	-	-	-	-	-	-	-
1806-7	131	-	-	-	-	-	-	-	-	-	-	-	-
1807-8	133	-	Bundles 10	-	-	-	-	2	-	-	-	-	-
1808-9	-	-	12	-	-	-	-	-	-	-	-	-	-
1809-10	-	-	262	-	-	-	-	-	-	-	-	-	-
1810-11	-	-	29	-	-	-	-	405	-	-	-	-	-
1811-12	-	-	6	-	16	-	3	285	-	83	-	-	-
1812-13	-	-	11	-	17	-	-	1,124	-	-	-	-	-
1813-14	-	-	28	-	35	-	-	1,592	-	-	-	-	-
1814-15	48	-	70	-	107	-	-	87	-	-	-	-	-
1815-16	147	-	-	-	102	-	-	1,322	-	-	-	-	-
1816-17	429	-	281	-	20	-	-	879	-	32	-	-	-
1817-18	-	-	114	-	169	-	-	58	-	-	-	-	-
1818-19	53	-	-	-	-	-	-	-	-	-	-	-	-
1819-20	18	-	20	-	388	-	-	360	-	-	-	-	-
1820-21	112	-	39	-	586	-	-	1,545	-	-	-	-	-
1821-22	95	-	34	-	75	-	-	1,031	-	78	-	-	-
1822-23	65	-	105	-	8	-	-	554	-	-	-	-	-
1823-24	51	26	-	-	128	104	-	246	150	-	-	-	-
1824-25	32	16	-	-	27	55	-	78	57	-	-	-	-
1825-26	41	27	101	76	150	293	-	61	85	-	-	-	-
1826-27	-	-	58	51	40	44	-	297	354	-	-	-	-
1827-28	93	229	70	83	-	-	-	442	529	21	11	-	-
1828-29	70	119	12	29	-	-	-	1,237	1,437	-	-	-	-
1829-30	-	73	-	41	-	-	-	-	1,450	-	-	-	-
1830-31	Returns not yet received.				—	—	—	—	—	—	—	—	—

East India House,
15 August 1832.

to Countries beyond the Territories of the Three Presidencies—*continued.*

15.—HEMP, FLAX AND TWINE—*continued.*

China.		Ceylon.		Penang and Eastwards.		Sumatra.		Pegue,		Arabian and Persian Gulfs.		Maldives.		TOTAL.
Bales.	Mds.	Bundles.	Mds.	Bales.	Mds.	Bales.	Mds.	Bales.	Mds.	Bales.	Mds.	Bales	Mds.	Maunds.
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	16	-	-	-	-	-	9	-	-	3,499
-	-	-	-	-	-	-	-	10	19	-	-	-	-	1,317
14	35	-	-	99	103	-	-	-	-	1	3	1	1	471
-	-	-	-	39	55	1	2	72	84	12	11	-	-	3,773
-	-	-	-	Bundles. 22	-	-	-	14	-	14	-	-	-	-
-	-	-	-	18 *Rs.*		240 *Rs.*		1,944 *Rs.*		280 *Rs.*		-	-	-
-	-	-	-	8	-	-	-	243 *Rs.*		1,118 *Rs.*		-	-	-
-	-	-	-	5	-	-	-	5	-	12	-	-	-	-
-	-	-	-	-	-	-	-	-	-	11	-	-	-	-
-	-	178	-	19	-	-	-	4	-	7	-	-	-	-
-	-	52	-	27	-	-	-	36	-	9	-	-	-	-
-	-	-	-	96	-	-	-	24	-	20	-	-	-	-
-	-	30	-	80	-	-	-	29	-	37	-	-	-	-
Bundles. 3	-	66	-	11	-	-	-	27	-	98	-	-	-	-
3	-	-	-	37	-	-	-	13	-	-	-	-	-	-
-	-	-	-	17	-	5	-	20	-	70	-	-	-	-
8	-	-	-	179	-	44	-	13	-	10	-	-	-	-
-	-	-	-	229	-	-	-	6	-	-	-	-	-	-
15	-	-	-	66	-	37	-	-	-	-	-	-	-	-
-	-	-	-	31	-	-	-	25	-	15	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	94	-	-	-	-	-	-	-	-	-	-
-	-	-	-	36	-	-	-	-	-	-	-	-	-	-
-	-	1,016	-	31	-	52	-	-	-	47	-	-	-	-
-	-	-	-	81	-	26	-	-	-	41	-	-	-	-
10	-	589	-	1,434	-	56	-	-	-	127	-	-	-	-
30	-	-	-	-	-	27	-	-	-	200	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,788
-	-	-	-	32	41	-	-	-	-	-	-	-	-	3,005
-	-	-	-	379	386	2	8	-	-	191	187	-	-	6,986
274	352	-	-	246	356	10	12	78	127	-	-	-	-	11,408
-	-	39	41	84	48	-	-	148	132	33	39	-	-	15,237
-	-	10	21	120	110	-	-	43	26	50	49	-	-	18,995
-	-	-	-	-	113	-	-	-	116	-	9	-	-	12,858
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

* continued on following pages.

Thoˢ Fisher,
Searcher of the Records.

Articles of Produce Shipped from 1793 to 1831, at the Port of *Calcutta*,

16.—INDIGO - - - - - - - - - - -

* *The preceding Account continued.*

YEARS.	United Kingdom.		France.		America.		Hamburgh.		Copenhagen.		Sweden.	
	Chests.	Maunds.	Chests.	Maunds.	Chests.	Mds.	Chests.	Mds.	Chests.	Mds.	Chests.	Mds.
1793-4 - 1794-5 -	No Returns.		—	—	—	—	—	—	—	—	—	—
1795-6 - -	-	47,514	-	-	-	-	-	846	-	33	-	-
1796-7 -	16,632	34,734	-	-	1	1	45	214	709	1,794	-	-
1797-8 -	19,562	55,884	-	-	-	-	130	635	102	610	-	-
1798-9 -	8,142	24,453	-	-	-	-	20	69	-	-	-	-
1799-1800	11,523	35,284	-	-	-	-	-	-	-	-	-	-
1800-1 -	12,811	-	-	-	-	-	-	-	1	-	-	-
1801-2 -	9,928	-		-	-	-	-	-	-	-	-	-
1802-3 -	8,694	-	-	-	175	-	-	-	-	-	-	-
1803-4 -	12,986	-	-	-	100	-	-	-	-	-	-	-
1804-5 -	18,339	-	-	-	214	-	-	-	-	-	-	-
1805-6 -	13,486	-	-	-	477	-	71	-	-	-	-	-
1806-7 -	17,542	-	-	-	1,548	-	-	-	559	-	-	-
1807-8 -	19,452	-	-	-	3,257	-	-	-	513	-	-	-
1808-9 -	16,622	-	-	-	152	-	-	-	-	-	-	-
1809-10 -	8,852	-	-	-	1,679	-	-	-	-	-	-	-
1810-11 -	13,264	-	-	-	1,456	-	-	-	-	-	-	-
1811-12 -	14,335	-	-	-	86	-	-	-	-	-	-	-
1812-13 -	13,703	-	-	-	707	-	-	-	-	-	-	-
1813-14 -	23,672	-	-	-	-	-	-	-	-	-	-	-
1814-15 -	16,544	-	-	-	-	-	-	-	-	-	-	-
1815-16 -	26,221	-	-	-	2,077	-	-	-	19	-	-	-
1816-17 -	15,740	-	983	-	876	-	-	-	-	-	-	-
1817-18 -	15,583	-	539	-	1,043	-	-	-	228	-	-	-
1818-19 -	13,044	-	1,179	-	1,670	-	-	-	120	-	-	-
1819-20 -	16,670	-	1,829	-	2,125	-	-	-	1,098	-	-	-
1820-21 -	12,526	-	2,659	-	1,692	-	-	-	-	-	-	-
1821-22 -	12,635	-	2,443	-	3,774	-	-	-	-	-	-	-
1822-23 -	19,751	-	4,563	-	1,904	-	-	-	69	-	-	-
1823-24 -	15,878	66,736	248	865	591	1,982	-	-	-	-	-	-
1824-25 -	22,472	86,161	2,438	7,830	1,407	4,322	-	-	149	491	-	-
1825-26 -	26,837	105,617	3,519	12,520	2,514	7,368	-	-	-	-	37	198
1826-27 -	14,904	60,716	3,592	12,475	861	2,455	-	-	-	-	60	432
1827-28 -	30,761	110,391	6,665	22,187	3,048	8,487	-	-	-	-	95	355
1828-29 -	19,041	74,896	5,696	19,067	1,483	4,759	-	-	-	-	102	345
1829-30 -	-	108,114	-	18,031	-	4,552	-	-	-	-	-	-
1830-31 -	Returns not received.			—	—	—	—	—	—	—	—	—

East India House,
15 August 1832.

to Countries beyond the Territories of the Three Presidencies—*continued.*

- - - - - - - - - - INDIGO—*continued.* - - - *continued on p.* 874 - -

Holland.	Cadiz.	Gibraltar and Malta.		Portugal.		Brazils.		South America.		Cape of Good Hope.		New South Wales.		Java.	Mauritius.	
Chests.	Chests.	Chests.	Mds.	Chests.	Mds.	Chests.	Mds.	Chests.	Mds.	Chests.	Mds.	Chests.	Mds.	Chests.	Chests.	Mds.
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-	-	-	-	-	-	-	-	-	-	-	-	1	1	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	1	3	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	80	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	437	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	28	-	-	-	-	-	-	-	-	-	-	262	-
-	-	-	-	781	-	-	-	-	-	-	-	-	-	-	148	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-
-	-	-	-	-	-	264	-	-	-	-	-	4	-	-	-	-
-	-	-	-	22	-	-	-	-	-	-	-	-	-	1	-	-
-	-	-	-	167	-	-	-	-	-	-	-	1	-	-	-	-
-	-	-	-	399	-	149	-	-	-	-	-	-	-	448	233	-
-	20	-	-	377	-	372	-	-	-	-	-	3	-	12	1,001	-
283	30	-	-	751	-	59	-	-	-	1	-	-	-	-	965	-
-	-	214	-	93	-	2	-	-	-	-	-	-	-	-	7	-
60	-	40	-	955	-	-	-	-	-	-	-	-	-	-	11	-
115	-	-	-	130	-	-	-	-	-	-	-	-	-	2	582	-
-	-	-	-	451	-	232	-	9	-	-	-	-	-	56	27	-
-	-	101	-	-	-	-	-	33	-	1	-	-	-	-	139	-
-	-	24	-	533	-	-	-	-	-	-	-	-	-	-	186	-
-	-	-	-	-	-	-	-	20	92	2	6	-	-	-	6	25
-	-	-	-	402	1,635	24	65	-	-	-	-	-	-	-	14	39
-	-	69	259	347	1,329	-	-	-	-	2	7	-	-	-	4	9
-	-	-	-	8	36	-	-	-	-	-	-	-	-	-	91	322
-	-	-	-	41	144	-	-	-	-	-	-	-	-	-	34	112
-	-	-	-	-	-	39	176	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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* *continued on following pages.*

Thoˢ Fisher,
Searcher of the Records.

Articles of Produce Shipped from 1793 to 1831, at the Port of *Calcutta*,

- - *continued from p.* 873. - - - - -

16.—INDIGO.

* *The preceding Account continued.*

YEARS.	Manilla.	China.		Ceylon.	Penang and Eastwards.		Sumatra.		Pegue.		Arabian and Persian Gulfs.		Maldives.	TOTAL.
	Chests.	Chests	Mds.	Chests.	Chests	Mds.	Chests	Mds.	Chests	Mds.	Chests.	Maunds.	Chests.	Maunds.
1793-4 - 1794-5 -	No Returns.		—	—	—	—	—	—	—	—	—	—	—	—
1795-6 -	- -	-	-	- -	-	-	-	-	-	-	-	- -	- -	48,393
1796-7 -	- -	-	-	- -	-	-	-	-	-	-	not given	229	- -	36,973
1797-8 -	- -	-	-	- -	-	-	-	-	-	-	48	260	- -	57,389
1798-9 -	- -	-	-	- -	-	-	-	-	-	-	24	48	- -	24,570
1799-1800	- -	-	-	- -	-	-	-	-	-	-	50	222	- -	35,509
1800-1 -	- -	-	-	- -	-	-	3	-	-	-	7	- -	- -	- -
1801-2 -	- -	-	-	- -	-	-	-	-	-	-	140	- -	- -	- -
1802-3 -	- -	-	-	- -	-	-	-	-	-	-	274	- -	- -	- -
1803-4 -	- -	-	-	- -	-	-	-	-	-	-	295	- -	- -	- -
1804-5 -	- -	5	-	- -	1	-	-	-	-	-	1,097	- -	- -	- -
1805-6 -	- -	-	-	- -	2	-	-	-	-	-	663	- -	- -	- -
1806-7 -	- -	-	-	4	1	-	-	-	-	-	1,566	- -	- -	- -
1807-8 -	- -	-	-	- -	45	-	-	-	-	-	1,507	- -	- -	- -
1808-9 -	- -	-	-	- -	-	-	6	-	-	-	2,068	- -	- -	- -
1809-10 -	- -	-	-	- -	-	-	1	-	-	-	874	- -	- -	- -
1810-11 -	- -	-	-	- -	-	-	1	-	-	-	1,507	- -	- -	- -
1811-12 -	- -	-	-	- -	2	-	-	-	-	-	1,382	- -	- -	- -
1812-13 -	- -	-		- -	-	-	-	-	-	-	1,152	- -	- -	- -
1813-14 -	- -	-	-	3	20	-	-	-	2	-	1,437	- -	- -	- -
1814-15 -	- -	-	-	109	-	-	-	-	1	-	1,303	- -	- -	- -
1815-16 -	- -	-	-	- -	-	-	-	-	-	-	3,671	- -	4	- -
1816-17 -	- -	-	-	- -	-	-	-	-	-	-	2,924	- -	- -	- -
1817-18 -	- -	-	-	- -	-	-	-	-	-	-	2,054	- -	- -	- -
1818-19 -	- -	-	-	- -	-	-	-	-	-	-	134	- -	- -	- -
1819-20 -	8	-	-	- -	-	-	2	-	1	-	2,233	- -	- -	- -
1820-21 -	- -	-	-	- -	-	-	-	-	-	-	1,727	- -	- -	- -
1821-22 -	- -	-	-	- -	1	-	-	-	-	-	3,195	- -	- -	- -
1822-23 -	- -	-	-	- -	-	-	-	-	-	-	1,373	- -	- -	- -
1823-24 -	- -	-	-	- -	-	-	-	-	-	-	1,374	4,653	- -	74,359
1824-25 -	- -	-	-	- -	-	-	-	-	-	-	2,022	6,149	- -	106,692
1825-26 -	- -	-	-	- -	-	-	-	-	-	-	3,769	11,287	- -	138,594
1826-27 -	- -	-	-	- -	-	-	4	9	-	-	735	2,099	- -	178,544
1827-28 -	- -	24	97	- -	2	9	-	-	2	8	1,463	4,642	- -	146,432
1828-29 -	- -	-	-	- -	2	7	-	-	-	-	959	3,062	- -	102,312
1829-30 -	- -	-	-	- -	-	463	-	-	-	-	-	4,239	- -	135,399
1830-31 -	Returns not received.				—	—	—	—	—	—	—	—	—	—

East India House,
15 August 1832.

to Countries beyond the Territories of the Three Presidencies—*continued.*

17.—INDIGO SEEDS.				18.—JUTE ROPE.						
Java.	Penang and Eastwards.	Sumatra.	TOTAL for each Year.	United Kingdom.	France.	America.	Hamburgh.	Ceylon.	Mauritius.	TOTAL for each Year.
Maunds.	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.
—	—	—	—	—	—	—	—	—	—	—
- -	40	- -	40	521	- -	159	1,100	- -	- -	1,780
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
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- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
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- -	- -	14	14	- -	- -	- -	- -	- -	- -	- -
- -	201	- -	201	- -	- -	- -	- -	- -	- -	- -
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
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81	- -	- -	81	- -	- -	- -	- -	- -	- -	- -
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- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
- -	- -	- -	- -	6,061	- -	- -	- -	- -	- -	6,061
- -	- -	- -	- -	4,239	- -	- -	- -	117	- -	4,356
- -	- -	- -	- -	14,565	- -	- -	- -	- -	- -	14,565
- -	50	- -	50	6,601	645	128	395	- -	- -	7,769
—	—	—	—	—	—	—	—	—	—	—
81	291	14	386	31,987	645	287	1,495	117	- -	34,531
TOTAL to each Country for the Series of Years.				TOTAL to each Country for the Series of Years.						GRAND TOTAL.

* continued on following pages.

Thoˢ Fisher,
Searcher of the Records.

Articles of Produce Shipped from 1793 to 1831, at the Port of *Calcutta*,

* *The preceding Account continued.*

19.—LAC LAKE, LAC DYE AND

YEARS.	United Kingdom.	France.	America.	Hamburgh.	Copenhagen.	Sweden.	Java.	Mauritius.	China.	Penang and Eastwards.
	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.
1793-4 - 1794-5 -	No Returns.		—	—	—	—	—	—	—	—
1795-6 -	18	- -	- -	28	- -	- -	- -	- -	- -	4
1796-7 -	- -	- -	- -	- -	52	- -	- -	- -	- -	- -
1797-8 -	552	- -	- -	- -	- -	- -	- -	- -	- -	- -
1798-9 -	682	- -	5	17	- -	- -	- -	- -	- -	260
1799-1800	2,027	- -	- -	- -	- -	- -	- -	- -	- -	- -
1800-1 -	The quantities of this Article are not given in detail for these years.								—	—
1801-2 -										
1802-3 -										
1803-4 -										
1804-5 -										
1805-6 -										
1806-7 -										
1807-8 -										
1808-9 -										
1809-10 -										
1810-11 -										
1811-12 -										
1812-13 -										
1813-14 -										
1814-15 -										
1815-16 -										
1816-17 -										
1817-18 -										
1818-19 -										
1819-20 -										
1820-21 -										
1821-22 -										
1822-23 -										
1823-24 -	14,190	- -	- -	- -	- -	- -	- -	- -	- -	- -
1824-25 -	17,607	638	1,503	- -	- -	- -	- -	- -	- -	- -
1825-26 -	13,491	- -	4,219	- -	- -	43	- -	- -	- -	- -
1826-27 -	13,573	39	590	- -	- -	47	- -	- -	258	- -
1827-28 -	13,756	1,090	2,934	- -	- -	52	7	- -	- -	- -
1828-29 -	15,379	540	2,842	- -	- -	- -	- -	108	- -	- -
1829-30 -	8,251	1,232	5,611	- -	- -	- -	- -	10	- -	423
1830-31 -	Returns not received.			—	—	—	—	—	—	—

East India House,
15 August 1832.

to Countries beyond the Territories of the Three Presidencies—*continued.*

SHELL LAC.				20.—STICK LAC AND SEED LAC.							
Pegue.	Arabian and Persian Gulfs.	Maldives	TOTAL.	United Kingdom.	France.	America.	China.	Penang and Eastwards.	Sumatra.	Arabian and Persian Gulfs.	TOTAL.
Mds.	Maunds.	Mds.	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.
—	—	—	—	—	—	—	—	—	—	—	—
-	- -	-	50	- -	-	- -	- -	- -	- -	- -	- -
,5	350	-	407	- -	-	- -	- -	- -	- -	- -	- -
-	- -	-	552	396	-	- -	- -	- -	- -	937	1,333
-	- -	1	965	462	-	- -	774	885	109	437	2,667
-	2	1	2,030	2,489	-	- -	685	750	- -	1,288	5,212
—	—	—	—	—	—	—	—	—	—	—	—
-	- -	1	14,190	- -	-	- -	- -	- -	- -	- -	- -
349	- -	-	20,097	913	-	- -	- -	- -	- -	543	1,456
-	- -	-	17,753	473	-	- -	- -	- -	- -	1,243	1,716
-	- -	-	14,507	- -	-	- -	- -	- -	- -	680	680
-	4	-	17,843	1,899	-	- -	- -	- -	- -	1,754	3,653
-	,96	-	18,965	571	-	- -	- -	- -	- -	1,414	1,985
-	- -	-	15,527	156	161	6	- -	- -	- -	556	878
—	—	—	—	—	—	—	—	—	—	—	—

* continued on following pages.

Thos Fisher,
Searcher of the Records.

Articles of Produce Shipped from 1793 to 1831, at the Port of *Calcutta*,

21.—LONG PEPPER. - - - - - - - -

YEARS.	United Kingdom.		America.		Hamburgh.		Copenhagen.		Holland.	Cape of Good Hope.		New South Wales.		Mauritius.	
	Pack^s.	Mds.	Pack^s.	Mds.	Pack^s	Mds.	Pack^s	Mds.	Packages.	Pack^s.	Mds.	Pack^s	Mds.	Pack^s.	Mds.
1793-4 - 1794-5 -	No Returns.		—	—	—	—	—	—	—	—	—	—	—	—	—
1795-6	-	-	-	213	-	23	-	-	-	-	-	-	-	-	-
1796-7 -	-	112	-	-	-	-	-	-	-	-	-	-	-	-	-
1797-8 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1798-9 -	16	18	-	-	-	-	-	-	-	-	-	-	-	-	-
1799-1800	696	1,424	157	196	-	-	256	311	-	-	-	26	25	-	-
1800-1 -	551	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1801-2 -	590	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1802-3 -	127	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1803-4 -	-	-	68	-	-	-	-	-	-	-	-	-	-	-	-
1804-5 -	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1805-6 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1806-7 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1807-8 -	339	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1808-9 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1809-10 -	342	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1810-11 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1811-12 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1812-13 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1813-14 -	-	-	-	-	-	-	-	-	-	-	-	-	-	130	-
1814-15 -	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-
1815-16 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1816-17 -	-	-	-	-	-	-	-	-	15	-	-	-	-	-	-
1817-18 -	108	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1818-19 -	637	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1819-20 -	180	-	-	-	-	-	-	-	-	48	-	-	-	-	-
1820-21 -	34	-	-	-	-	-	-	-	-	-	-	-	-	100	-
1821-22 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1822-23 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823-24 -	-	-	-	-	-	-	-	-	-	21	42	-	-	-	-
1824-25 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1825-26 -	186	96	-	-	-	-	-	-	-	158	135	-	-	-	-
1826-27 -	-	-	-	-	-	-	-	-	-	-	-	-	-	13	25
1827-28 -	-	-	-	-	-	-	-	-	-	-	-	-	-	42	59
1828-29 -	106	199	-	-	-	-	-	-	-	-	-	-	-	-	-
1829-30 -	-	-	-	32	-	-	-	-	-	-	-	-	-	-	44
1830-31 -	Returns not received.				—	—	—	—	—	—	—	—	—	—	—

* *The preceding Account continued.*

East India House,
15 August 1832.

to Countries beyond the Territories of the Three Presidencies—*continued.*

21.—LONG PEPPER—*continued.*

Manilla.		Ceylon.		Penang and Eastwards.		Sumatra.		Pegue.		Arabian and Persian Gulfs.		Maldives.		TOTAL.
Pack^s.	Mds.	Pack^s.	Mds.	Pack^s.	Mds.	Pack^s.	Mds.	Pack^s.	Mds.	Pack^s.	Mds.	Pack^s.	Mds.	Maunds.
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
-	-	-	-	-	-	-	-	-	-	-	-	-	11	247
-	-	-	-	-	-	-	-	-	-	-	-	-	-	112
-	-	-	-	-	-	-	-	-	-	-	39	-	-	39
-	-	-	-	-	-	-	-	-	-	25	50	-	-	68
-	-	-	-	41	46	-	-	-	-	58	95	8	8	2,105
-	-	-	-	279	-	-	-	-	-	10	-	-	-	- -
-	-	-	-	-	-	-	-	114	-	-	-	-	-	- -
-	-	-	-	132	-	-	-	24	-	8	-	8	-	- -
-	-	-	-	-	-	-	-	-	-	50	-	-	-	- -
-	-	-	-	-	-	-	-	-	-	21	-	20	-	- -
-	-	299	-	170	-	-	-	-	-	432	-	-	-	- -
-	-	1,969	-	69	-	-	-	-	-	4,011	-	154	-	- -
-	-	49	-	-	-	-	-	-	-	410	-	57	-	- -
-	-	28	-	4	-	-	-	-	-	23	-	-	-	- -
-	-	21	-	-	-	-	-	-	-	119	-	-	-	- -
-	-	-	-	-	-	-	-	-	-	-	-	-	-	- -
11	-	8	-	-	-	-	-	100	-	-	-	20	-	- -
-	-	-	-	-	-	-	-	-	-	-	-	9	-	- -
-	-	24	-	-	-	-	-	-	-	15	-	-	-	- -
-	-	65	-	-	-	-	-	-	-	16	-	-	-	- -
-	-	8	-	-	-	-	-	-	-	54	-	3	-	- -
-	-	14	-	-	-	-	-	-	-	46	-	-	-	- -
-	-	20	-	-	-	-	-	-	-	63	-	-	-	- -
-	-	24	-	37	-	-	-	-	-	100	-	-	-	- -
-	-	10	-	39	-	-	-	-	-	48	-	-	-	- -
-	-	-	-	-	-	-	-	-	-	-	-	-	-	- -
-	-	72	-	-	-	-	-	-	-	-	-	-	-	- -
-	-	-	-	-	-	12	-	-	-	-	-	-	-	- -
-	-	-	-	-	-	-	-	-	-	-	-	-	-	42
-	-	-	-	-	-	-	-	-	-	9	18	-	-	18
-	-	5	7	-	-	-	-	-	-	31	56	49	70	364
-	-	6	8	-	-	6	12	61	122	29	58	-	-	225
-	-	69	127	-	-	-	-	12	17	18	37	-	-	240
-	-	6	12	-	-	-	-	-	-	24	48	-	-	259
-	-	-	47	-	-	-	-	-	-	-	10	-	-	133
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

* *continued on following pages.*

Tho^s Fisher,
Searcher of the Records.

Articles of Produce Shipped from 1793 to 1831, at the Port of Calcutta,

* *The preceding Account continued.*

22.—MUNJEET.

YEARS.	United Kingdom.	France.	America.	Hamburgh.	Copenhagen.	Gibraltar and Malta.	Penang and Eastwards.	Sumatra.	Arabian and Persian Gulfs.	TOTAL for each Year.
	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.
1793-4 - 1794-5 -	No Returns.		—	—	—	—	—	—	—	—
1795-6 -	37	- -	- -	120	- -	- -	- -	- -	- -	157
1796-7 -	36	- -	- -	- -	- -	- -	- -	- -	- -	36
1797-8 -	5	- -	- -	- -	- -	- -	- -	- -	- -	5
1798-9 -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
1799-1800	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
1800-1 -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
1801-2 -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
1802-3 -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
1803-4 -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
1804-5 -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
1805-6 -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
1806-7 -	901	- -	- -	- -	- -	- -	- -	- -	- -	901
1807-8 -	446	- -	- -	- -	- -	- -	- -	- -	- -	446
1808-9 -	506	- -	- -	- -	- -	- -	- -	- -	- -	506
1809-10 -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
1810-11 -	862	- -	- -	- -	- -	- -	- -	- -	- -	862
1811-12 -	947	- -	- -	- -	- -	- -	- -	- -	- -	947
1812-13 -	874	- -	- -	- -	- -	- -	- -	- -	- -	874
1813-14 -	1,863	- -	- -	- -	- -	- -	- -	- -	- -	1,863
1814-15 -	1,562	- -	- -	- -	- -	- -	- -	- -	- -	1,562
1815-16 -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
1816-17 -	1,880	- -	114	- -	- -	- -	- -	- -	- -	1,994
1817-18 -	4,389	- -	215	- -	139	27	- -	- -	- -	4,770
1818-19 -	4,537	- -	- -	- -	- -	- -	- -	- -	- -	4,537
1819-20 -	5,639	- -	- -	- -	135	- -	- -	- -	- -	5,774
1820-21 -	5,780	- -	- -	- -	- -	- -	- -	- -	- -	5,780
1821-22 -	1,845	- -	- -	- -	- -	- -	- -	- -	- -	1,845
1822-23 -	3,839	- -	- -	- -	- -	50	- -	- -	- -	3,889
1823-24 -	5,934	- -	39	- -	- -	- -	- -	- -	158	6,131
1824-25 -	2,521	- -	106	- -	- -	- -	- -	- -	- -	2,627
1825-26 -	2,920	- -	- -	- -	- -	- -	97	- -	35	3,052
1826-27 -	1,212	- -	- -	- -	- -	- -	- -	- -	- -	1,212
1827-28 -	939	26	- -	- -	- -	- -	- -	99	- -	1,064
1828-29 -	2,924	- -	- -	- -	- -	- -	- -	- -	- -	2,924
1829-30 -	954	- -	1,721	- -	- -	- -	271	- -	- -	2,946
1830-31 -	Returns not received.			—	—	—	—	—	—	—
	53,352	26	2,195	120	274	77	368	99	193	56,704
	Total to each Country for the Series of Years.									Grand Total

East India House,
15 August 1832.

to Countries beyond the Territories of the Three Presidencies—*continued.*

23.—OPIUM.

- - - *continued on p.* 882 - -

United Kingdom.	America.	Copenhagen.	Cadiz.	Portugal.	South America.	New South Wales.	Java.	Amboyna.	Mauritius.	Manilla.
Chests.	Chests.	Chests.	Chests.	Chests.	Chests.	Chests.	Chests.	Chests.	Chests.	Chests.
No Returns.		—	—	—	—	—	—	—	—	—
- -	- -	- -	- -	10	- -	- -	- -	- -	- -	100
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
- -	4	- -	- -	- -	- -	- -	- -	- -	- -	- -
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	500
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	1
- -	- -	25	- -	- -	- -	- -	- -	- -	- -	61
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	103
- -	- -	- -	- -	- -	- -	- -	51	- -	- -	20
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
- -	10	- -	- -	- -	- -	- -	- -	- -	- -	- -
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	18
- -	- -	- -	- -	- -	- -	- -	365	- -	- -	134
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	22
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	1
- -	- -	- -	- -	- -	- -	- -	165	63	65	14
- -	- -	- -	- -	- -	- -	38	289	105	- -	70
- -	- -	- -	- -	- -	- -	-	146	- -	- -	30
- -	- -	- -	- -	- -	- -	- -	165	- -	- -	- -
- -	- -	- -	- -	- -	- -	5	167	- -	1	- -
- -	- -	- -	5	- -	- -	- -	245	- -	3	5
- -	- -	- -	- -	- -	- -	2	213	5	- -	74
- -	- -	- -	- -	- -	3	- -	149	- -	- -	45
- -	- -	- -	- -	- -	- -	- -	44	- -	- -	12
3	- -	- -	- -	- -	- -	2	796	-	- -	80
- -	- -	- -	- -	- -	- -	- -	797	- -	- -	57
- -	- -	- -	- -	- -	- -	- -	318	-	- -	31
- -	- -	- -	- -	- -	- -	- -	439	- -	- -	9
- -	- -	- -	- -	- -	- -	- -	427 ½	- -	- -	10
1	- -	- -	- -	- -	- -	- -	294	- -	- -	65
1	- -	- -	- -	1	- -	- -	141	- -	10	30
- -	- -	- -	- -	- -	- -	- -	172	- -	3	- -
- -	- -	- -	- -	- -	- -	- -	195	- -	- -	18
- -	- -	- -	- -	- -	- -	- -	62	- -	- -	- -
- -	- -	- -	- -	- -	- -	- -	121	- -	- -	12
Returns not received.			—	—	—	—	—	—	—	—
5	14	25	5	11	3	47	5,761 ½	173	82	1,522

TOTAL to each Country for the Series of Years.

* continued on following pages.

Thoˢ Fisher,
Searcher of the Records.

Articles of Produce Shipped from 1793 to 1831, at the Port of *Calcutta*,

continued from p. 881.

22.—OPIUM.

* - *The preceding Account continued.*

YEARS.	China.	Ceylon.	Penang and Eastwards.	Sumatra.	Pegue.	Arabian and Persian Gulfs.	Maldives.	TOTAL for each Year.
	Chests.	Chests.	Chests.	Chests.	Chests.	Chests.	Chests.	Chests.
1793-4 - 1794-5 -	No Returns.		—	—	—	—	—	—
1795-6 -	1,070	- -	3,891	98	2	12	- -	5,183
1796-7 -	2,397	- -	2,688	417	2	140	- -	5,644
1797-8 -	1,985	- -	1,354	160	- -	- -	- -	3,503
1798-9 -	1,718	- -	1,020	102	- -	2	- -	3,342
1799-1800	1,867	- -	1,792	265	- -	1	- -	3,926
1800-1 -	3,224	- -	1,343	134	- -	1	- -	4,788
1801-2 -	1,744	- -	1,321	289	10	- -	- -	3,467
1802-3 -	2,033	- -	919	45	- -	- -	- -	3,068
1803-4 -	2,116	- -	689	247	1	- -	- -	3,053
1804-5 -	2,322	3	874	149	- -	- -	- -	3,358
1805-6 -	2,131	2	1,309	186	10	1	- -	3,657
1806-7 -	2,607	-½	1,021	253	- -	3½	- -	4,384
1807-8 -	3,084	2	1,034	135	- -	- -	- -	4,255
1808-9 -	3,223	1	1,236	157	- -	- -	- -	4,639
1809-10 -	3,074	1	987	183	- -	- -	- -	4,246
1810-11 -	3,592	1	879	130	- -	- -	- -	4,909
1811-12 -	2,788	1	1,079	342	- -	- -	1	4,713
1812-13 -	3,328	5	1,109	213	- -	1	- -	4,832
1813-14 -	3,213	21	748	123	2	- -	- -	4,272
1814-15 -	2,999	- -	554	145	1	- -	- -	3,872
1815-16 -	2,723	- -	751	114	2	- -	- -	3,848
1816-17 -	3,376	10	583	62	- -	- -	- -	4,325
1817-18 -	2,911	3	435	160	2	- -	- -	3,708
1818-19 -	3,575	- -	549	119	- -	- -	- -	4,299
1819-20 -	1,741	1	351	117	- -	- -	- -	3,091
1820-21 -	3,591	- -	657	45	- -	- -	- -	6,147
1821-22 -	1,936	- -	268	38	- -	- -	- -	2,591
1822-23 -	3,207	- -	395	50	- -	- -	- -	4,100
1823-24 -	3,923	- -	801½	47	- -	- -	- -	5,209
1824-25 -	5,365	- -	1,258	73	20	- -	- -	7,086
1825-26 -	4,627	- -	345	10	- -	- -	- -	5,155
1826-27 -	5,861	- -	435	64	33	- -	- -	6,568
1827-28 -	7,341	- -	325	23	1	- -	- -	7,903
1828-29 -	4,903	- -	1,582	- -	7	- -	- -	6,554
1829-30 -	7,443	- -	2,071	- -	31	- -	- -	9,678
1830-31 -	Returns not received.		—	—	—	—	—	—
	113,038	51½	36,653½	4,595	124	161½	1	162,273
	TOTAL to each Country for the Series of Years.							GRAND TOTAL.

East India House,
15 August 1832.

to Countries beyond the Territories of the Three Presidencies—*continued.*

24.—PIECE GOODS (Cotton.) - - -

continued on p. 884 - -

United Kingdom.		France.		America.		Hamburgh.		Copenhagen.		Sweden.		Holland.
Bales.	Pieces.	Bales.	Pieces.	Bales.	Pieces.	Bales.	Pieces.	Bales.	Pieces.	Bales.	Pieces.	Bales.
No Returns.		—	—	—	—	—	—	—	—	—	—	—
- -	198,750	-	- -	-	434,412½	-	344,286	-	186,549	-	-	- -
not given	162,195	-	- -	3,900	522,692	923	104,574	2,703	307,073	-	-	- -
ditto	161,276	-	- -	3,860	457,945	not given	28,532	548	64,374	-	-	- -
1,750	177,197	-	- -	2,439	239,928	833	86,277	93	8,415	-	-	- -
2,636	305,119	-	- -	7,597	776,919	60	8,744	1,457	169,473	-	-	- -
6,341	- -	-	- -	13,633	- -	-	- -	1,064	- -	-	-	- -
14,817	- -	-	- -	10,958	- -	-	- -	5	- -	-	-	- -
13,649	- -	-	- -	10,280	- -	-	- -	638	- -	-	-	- -
9,631	- -	-	- -	13,248	- -	-	- -	1,165	- -	-	-	- -
2,325	- -	-	- -	6,780	- -	-	- -	2,849	- -	-	-	- -
651	- -	-	- -	14,191	- -	69	- -	839	- -	-	-	- -
1,686	- -	-	- -	10,591	- -	-	- -	231	- -	-	-	- -
237	- -	-	- -	14,899	- -	-	- -	238	- -	-	-	- -
104	- -	-	- -	1,412	- -	-	- -	-	- -	-	-	- -
1,167	- -	-	- -	16,561	- -	-	- -	-	- -	-	-	- -
955	- -	-	- -	20,970	- -	-	- -	-	- -	-	-	- -
1,471	- -	-	- -	6,383	- -	-	- -	-	- -	-	-	- -
557	- -	-	- -	3,498	- -	-	- -	-	- -	-	-	- -
919	- -	-	- -	-	- -	-	- -	-	- -	-	-	- -
3,842	- -	-	- -	-	- -	-	- -	-	- -	-	-	- -
2,711	- -	-	- -	12,559	- -	-	- -	1	- -	-	-	- -
1,904	- -	6	- -	16,040	- -	-	- -	-	- -	-	-	5
666	- -	11	- -	5,921	- -	-	- -	1,461	- -	-	-	- -
536	- -	25	- -	9,058	- -	-	- -	28	- -	-	-	- -
3,186	- -	99	- -	5,731	- -	-	- -	150	- -	-	-	5
2,130	- -	60	- -	865	- -	-	- -	42	- -	-	-	- -
1,668	- -	14	- -	1,364	- -	-	- -	-	- -	-	-	- -
1,354	- -	24	- -	1,061	- -	-	- -	112	- -	-	-	- -
1,337	106,516	95	18,419	423	38,440	-	- -	-	- -	-	-	- -
1,878	167,524	36	3,332	1,443	123,748	-	- -	103	9,178	-	-	- -
1,253	111,295	262	39,628	1,745	146,184	-	- -	5	1,646	30	5,060	- -
541	47,572	124	13,090	235	21,648	-	- -	-	- -	425	6,500	- -
736	50,654	-	- -	138	10,521	-	- -	-	- -	-	-	- -
433	32,626	-	- -	258	23,780	-	- -	-	- -	-	-	- -
- -	13,043	-	403	-	3,771	-	- -	-	- -	-	-	- -
Returns not received.			—	—	—	—	—	—	—	—	—	—

* continued on following pages

Thos Fisher,
Searcher of the Records.

Articles of Produce Shipped from 1793 to 1831, at the Port of *Calcutta*,

- - *continued from p.* 883. - - - 24.—PIECE GOODS (COTTON.) - - - - - - - -

* *The preceding Account continued.*

YEARS.	Cadiz.	Gibraltar and Malta.		Leghorn.		Portugal.		Brazils.		South America.	
	Bales.	Bales.	Pieces.	Bales.	Pieces.	Bales.	Pieces.	Bales.	Pieces.	Bales.	Pieces.
1793-4 - 1794-5 -	No Returns.		—	—	—	—	—	—	—	—	—
1795-6 -	- -	-	- -	-	-	- -	527,068	- -	- -	-	- -
1796-7 -	- -	-	- -	143	16,343	873	185,077	- -	- -	-	- -
1797-8 -	- -	-	- -	-	-	3,880	401,391	- -	- -	-	- -
1798-9 -	- -	-	- -	-	-	1,307	183,125	- -	- -	-	- -
1799-1800	- -	-	- -	-	-	9,714	1,122,853	- -	- -	-	- -
1800-1 -	- -	-	- -	-	-	5,678	- -	- -	- -	-	- -
1801-2 -	- -	-	- -	-	-	4,453	- -	- -	- -	-	- -
1802-3 -	745	-	- -	-	-	6,431	- -	- -	- -	-	- -
1803-4 -	25	-	- -	-	-	6,063	- -	- -	- -	-	- -
1804-5 -	917	-	- -	-	-	7,112	- -	- -	- -	-	- -
1805-6 -	- -	-	- -	-	-	3,002	- -	- -	- -	-	- -
1806-7 -	- -	-	- -	-	-	4,167	- -	- -	- -	-	- -
1807-8 -	- -	-	- -	-	-	5,228	- -	- -	- -	-	- -
1808-9 -	- -	-	- -	-	-	- -	- -	- -	- -	-	- -
1809-10 -	- -	-	- -	-	-	2,307	- -	- -	- -	-	- -
1810-11 -	- -	-	- -	-	-	- -	- -	5,063	- -	-	- -
1811-12 -	- -	-	- -	-	-	- -	- -	9,000	- -	-	- -
1812-13 -	480	-	- -	-	-	- -	Portugal and Brazils. 13,480 bales.		- -	-	- -
1813-14 -	740	-	- -	-	-	2,013	- -	1,105	- -	-	- -
1814-15 -	- -	-	- -	-	-	6,051	- -	2,997	- -	-	- -
1815-16 -	1,133	-	- -	-	-	10,212	- -	5,989	- -	-	- -
1816-17 -	2,394	-	- -	-	-	14,987	- -	5,151	- -	-	- -
1817-18 -	- -	3,317	- -	-	-	5,749	- -	5,667	- -	826	- -
1818-19 -	- -	719	- -	-	-	5,423	- -	4,038	- -	1,229	- -
1819-20 -	- -	422	- -	-	-	2,409	- -	3,689	- -	3,876	- -
1820-21 -	- -	114	- -	-	-	6,582	- -	1,956	- -	5,895	- -
1821-22 -	- -	1,329	- -	-	-	1,506	- -	432	- -	3,846	- -
1822-23 -	- -	993	- -	-	-	8,465	- -	783	- -	453	- -
1823-24 -	- -	171	16,959	-	-	- -	- -	2,406	199,060	4,092	220,681
1824-25 -	- -	-	- -	-	-	1,232	112,165	1,321	127,508	3,558	169,138
1825-26 -	- -	665	53,864	-	-	1,268	123,154	139	10,089	1,423	57,161
1826-27 -	- -	-	- -	-	-	903	83,876	1,156	118,669	401	16,114
1827-28 -	- -	-	- -	-	-	590	54,002	1,339	115,101	-	- -
1828-29 -	- -	-	- -	-	-	219	20,045	2,001	175,125	-	- -
1829-30 -	- -	-	- -	-	-	- -	- -	- -	- -	-	- -
1830-31 -	Returns not received.			—	—	—	—	—	—	—	—

East India House,
15 August 1832.

to Countries beyond the Territories of the Three Presidencies—*continued.*

- - - - - - - 24.—PIECE GOODS (COTTON.)—*continued.* - -

continued on p. 886 - -

Cape of Good Hope.		St. Helena.		New South Wales.		Java.		Amboyna.	Mauritius.		Manilla.	
Bales.	Pieces.	Bales.	Pieces.	Bales.	Pieces.	Bales.	Pieces.	Bales.	Bales.	Pieces.	Bales.	Pieces.
—	—	—	—	—	—	—	—	—	—	—	—	—
-	9,143	-	-	-	6,058½	-	-	-	-	-	-	31,786½
not given	6,776	-	-	89	12,081	-	-	-	-	-	1,068	24,768
ditto	19,817	-	-	51	10,130	-	-	-	-	-	not given	8,469
5	198	14	2,960	15	1,873	-	-	-	-	-	1,911	237,006
85	16,313	-	-	91	13,301	-	-	-	-	-	963	121,483
-	-	-	-	7	-	-	-	-	-	-	1,037	-
-	-	-	-	88	-	-	-	-	-	-	1,905	-
-	-	-	-	-	-	238	-	-	1,013	-	302	-
-	-	-	-	166	-	-	-	-	96	-	-	-
-	-	-	-	5	-	-	-	-	4	-	-	-
-	-	-	-	-	-	-	-	-	375	-	2,271	-
1,071	-	-	-	5	-	251	-	-	152	-	601	-
325	-	-	-	45	-	-	-	-	58	-	-	-
-	-	-	-	41	-	-	-	-	-	-	2,966	-
1	-	-	-	237	-	-	-	-	-	-	1,827	-
3	-	-	-	107	-	317	-	358	465	-	3,709	-
13	-	-	-	313	-	906	-	610	1,933	-	3,503	-
127	-	-	-	2	-	1,237	-	-	1,672	-	852	-
42	-	-	-	252	-	378	-	60	581	-	19	-
570	-	-	-	71	-	421	-	30	480	-	1,142	-
566	-	-	-	200	-	1,201	-	51	2,001	-	148	-
462	-	-	-	352	-	297	-	-	1,725	-	3,306	-
335	-	-	-	91	-	701	-	-	308	-	3,407	-
587	-	-	-	130	-	271	-	-	774	-	2,143	-
753	-	-	-	421	-	1,335	-	-	867	-	204	-
662	-	-	-	201	-	1,821	-	-	1,222	-	587	-
866	-	-	-	357	-	1,544	-	-	1,526	-	1,565	-
1,191	-	-	-	214	-	2,006	-	-	861	-	704	-
1,463	194,164	-	-	-	-	1,304	200,018	-	1,039	145,899	319	31,723
402	54,855	-	-	-	-	264	49,239	-	101	13,441	1,252	119,930
594	92,312	-	-	132	16,154	947	166,970	-	467	61,700	1,037	69,515
407	50,250	-	-	155	25,488	1,072	122,068	-	613	70,712	-	-
432	64,051	-	-	105	11,816	1,202	160,018	-	424	48,238	498	45,121
302	49,568	-	-	22	3,118	150	17,019	-	176	26,517	-	-
-	66,302	-	-	-	-	-	29,203	-	-	50,357	-	-
—	—	—	—	—	—	—	—	—	—	—	—	—

* *continued on following pages.*

Thoˢ Fisher,
Searcher of the Records.

Articles of Produce Shipped from 1793 to 1831, at the Port of *Calcutta*,

- - *continued from p.* 885. - - - 24.—PIECE GOODS (COTTON.) - - - - - - - -

* *The preceding Account continued.*

YEARS.	Mosambique.	New Guinea.		China.		Ceylon.		Penang and Eastwards.		Sumatra.		Pegue.	
	Bales.	Bales.	Pieces.	Bales.	Pieces.	Bales.	Pieces.	Bales.	Pieces.	Bales.	Pieces.	Bales.	Pieces.
1793-4 1794-5	No Returns.			—	—	—	—	—	—	—	—	—	—
1795-6	-	-	-	-	- -	-	-	-	144,972¾	-	18,720	-	54,504
1796-7	-	90	9,654	-	- -	-	-	697	97,114	217	25,001	258	30,816
1797-8	-	80	7,422	-	- -	-	-	971	135,853	not given	10,787	122	20,723
1798-9	-	238	13,254	-	- -	-	-	1,740	228,380	289	42,126	275	40,581
1799-1800	-	-	-	60	2,184	-	-	1,971	305,085	341	44,335	349	48,748
1800-1	-	-	-	320	- -	-	-	2,452	- -	384	- -	519	- -
1801-2	-	-	-	51	- -	-	-	2,222	- -	446	- -	507	- -
1802-3	-	-	-	1,072	- -	-	-	3,702	- -	192	- -	229	- -
1803-4	-	-	-	412	- -	-	-	1,923	- -	253	- -	71	- -
1804-5	-	-	-	752	- -	97	-	1,662	- -	82	- -	85	- -
1805-6	-	-	-	1,030	- -	264	-	1,993	- -	277	- -	201	- -
1806-7	-	-	-	655	- -	78	-	829	- -	27	- -	56	- -
1807-8	-	-	-	299	- -	64	-	1,856	- -	308	- -	168	- -
1808-9	-	-	-	489	- -	52	-	1,630	- -	357	- -	83	- -
1809-10	-	-	-	244	- -	116	-	1,516	- -	315	- -	24	- -
1810-11	-	-	-	796	- -	7	-	2,088	- -	409	- -	86	- -
1811-12	-	-	-	236	- -	73	-	1,645	- -	1,829	- -	158	- -
1812-13	-	-	-	219	- -	77	-	1,163	- -	317	- -	194	- -
1813-14	51	-	-	165	- -	53	-	1,052	- -	549	- -	368	- -
1814-15	117	-	-	132	- -	106	-	1,605	- -	465	- -	417	- -
1815-16	-	-	-	104	- -	16	-	1,195	- -	588	- -	453	- -
1816-17	-	-	-	214	- -	70	-	632	- -	620	- -	150	- -
1817-18	144	-	-	416	- -	74	-	2,192	- -	1,048	- -	88	- -
1818-19	-	-	-	339	- -	1	-	1,102	- -	443	- -	23	- -
1819-20	67	-	-	375	- -	11	-	268	- -	548	- -	15	- -
1820-21	-	-	-	321	- -	2	- -	1,147	- -	168	- -	23	- -
1821-22	-	-	-	144	- -	5	-	2,084	- -	485	- -	60	- -
1822-23	2	-	-	444	- -	6	-	1,345	- -	321	- -	16	- -
1823-24	-	-	-	357	42,835	6	358	1,847	249,945	101	12,784	19	4,697
1824-25	-	-	-	1,604	80,516	2	952	899	153,831	62	8,811	34	2,978
1825-26	-	-	-	173	16,835	1	18	328	59,342	11	1,333	339	31,111
1826-27	-	-	-	256	34,863	50	6,881	1,533	86,171	141	18,744	132	19,415
1827-28	-	-	-	485	56,912	1	220	942	140,814	24	2,816	125	13,335
1828-29	-	-	-	1,083	75,424	1	25	1,285	217,144	-	- -	111	18,623
1829-30	-	-	-	-	91,111	-	33	-	204,191	-	40	-	6,044
1830-31	Returns not received.				—	—	—	—	—	—	—	—	—

East India House,
15 August 1832.

to Countries beyond the Territories of the Three Presidencies—*continued.*

24.—PIECE GOODS (COTTON.)						25.—PIECE GOODS (SILK.) *contd on p.* 888							
Arabian and Persian Gulfs.		Maldives.		Othotsk.	TOTAL.	United Kingdom.		France.		America.		Copenhagen.	
Bales.	Pieces.	Bales.	Pieces.	Bales.	Pieces.	Bales.	Pieces.	Bales.	Pieces.	Bales.	Pieces.	Bales	Pieces.
—	—	—	—	—	—	—	—	—	—	—	—	—	—
-	165,839	-	-	-	2,122,089¼	-	-	-	-	-	-	-	-
1,188	207,183	-	-	-	1,712,247	-	-	-	-	-	-	-	-
1,157	139,412	1	11	-	1,466,142	-	-	-	-	-	-	-	-
1,453	192,779	20	364	-	1,454,463	-	-	-	-	-	-	-	-
695	90,116	20	1,580	-	3,026,253	-	-	-	-	-	-	-	-
642	-	104	-	-	-	-	-	-	-	-	-	-	-
1,856	-	113	-	-	-	-	-	-	-	-	-	-	-
1,733	-	172	-	-	-	-	-	-	-	-	-	-	-
1,234	-	18	-	-	-	-	-	-	-	-	-	-	-
1,374	-	46	-	-	-	-	-	-	-	-	-	-	-
1,747	-	91	-	-	-	-	-	-	-	-	-	-	-
2,307	-	70	-	-	-	-	-	-	-	-	-	-	-
3,084	-	253	-	-	-	-	-	-	-	-	-	-	-
2,142	-	27	-	-	-	-	-	-	-	-	-	-	-
2,030	-	12	-	-	-	-	-	-	-	-	-	-	-
2,594	-	73	-	-	-	-	-	-	-	-	-	-	-
4,238	-	44	-	-	-	-	-	-	-	-	-	-	-
3,296	-	26	-	-	-	-	-	-	-	-	-	-	-
2,700	-	122	-	-	-	-	-	-	-	-	-	-	-
2,468	-	58	-	-	-	-	-	-	-	-	-	-	-
2,929	-	27	-	-	-	-	-	-	-	-	-	-	-
5,761	-	32	-	-	-	-	-	-	-	-	-	-	-
4,981	-	37	-	3	-	-	-	-	-	-	-	-	-
6,478	-	25	-	-	-	-	-	-	-	-	-	-	-
4,443	-	63	-	-	-	468	-	3	-	931	-	8	-
3,112	-	25	-	-	-	522	-	1	-	1,235	-	7	-
3,443	-	29	-	-	-	704	-	-	-	3,059	-	-	-
4,108	-	15	-	-	-	950	-	10	-	2,955	-	5	-
4,276	707,255	3	173	-	2,189,926	742	130,120	11	1,130	1,618	108,107	-	-
1,957	345,828	6	121	-	1,543,095	1,105	161,785	3	702	2,527	201,707	8	980
1,294	193,194	1	8	-	1,256,573	1,558	202,113	9	1,131	2,074	143,399	-	-
1,766	228,162	-	-	-	970,223	1,233	207,368	59	8,979	331	17,983	-	-
1,114	205,023	6	216	-	978,858	971	153,977	4	314	1,508	94,516	-	-
1,098	160,095	2	61	-	819,170	550	93,529	4	961	2,272	170,766	-	-
-	221,543	-	70	-	695,725	-	131,551	-	1,042	-	161,044	-	-
—	—	—	—	—	—	—	-	—	—	—	—	—	—

* continued on following pages.

Thos Fisher,
Searcher of the Records.

Articles of Produce Shipped from 1793 to 1831, at the Port of *Calcutta*,

- - *continued from p.* 887.

- - - 25.—PIECE GOODS (SILK.) - - - - - - - - -

* *The preceding Account continued.*

YEARS.	Sweden.		Gibraltar and Malta.		Portugal.		Brazils.		South America.		Cape of Good Hope.		New South Wales.		Java.		Mauritius.	
	Bales.	Pieces.	Bales.	Pieces.	Bales.	Pieces.	Bales.	Pieces.	Bales.	Pieces.	Bales.	Pieces.	Bales.	Pieces.	Bales.	Pieces.	Bales.	Pieces.
1793-4 - 1794-5 -	No Returns.			—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
1795-6 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1796-7 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1797-8 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1798-9 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1799-1800	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1800-1 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1801-2 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1802-3 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1803-4 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1804-5 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1805-6 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1806-7 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1807-8 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1808-9 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1809-10 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1810-11 -	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-
1811-12 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1812-13 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1813-14 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1814-15 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1815-16 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1816-17 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1817-18 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1818-19 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1819-20 -	-	-	2	-	11	-	11	-	9	-	32	-	6	-	60	-	61	-
1820-21 -	-	-	11	-	49	-	4	-	200	-	13	-	7	-	72	-	14	-
1821-22 -	-	-	25	-	1	-	-	-	136	-	17	-	13	-	43	-	31	-
1822-23 -	-	-	62	-	11	-	4	-	44	-	37	-	10	-	29	-	5	-
1823-24 -	-	-	-	-	-	-	-	-	57	6909	43	3,899	-	-	35	4,417	59	3,764
1824-25 -	-	-	-	-	14	1357	11	917	5	500	6	390	-	-	4	423	13	1,876
1825-26 -	11	649	1	12	17	1400	-	-	3	424	30	3,609	7	927	10	1,084	19	1,702
1826-27 -	4	841	-	-	-	-	5	323	-	-	3	195	13	1,128	24	2,293	22	2,231
1827-28 -	-	-	-	-	15	2093	2	221	-	-	12	1,212	11	1,067	2	33	52	4,822
1828-29 -	1	80	-	-	6	1050	12	421	6	1040	3	377	11	1,030	1	29	16	2,204
1829-30 -	-	-	-	-	-	-	-	-	-	-	-	297	-	444	-	219	-	5,665
1830-31 -	Returns not received.					—	—	—	—	—	—	—	—	—	—	—	—	—

East India House,
15 August 1832.

to Countries beyond the Territories of the Three Presidencies—*continued.*

25.—PIECE GOODS (Silk.)—*continued.*

Manilla.		China.		Ceylon.		Penang and Eastwards.		Sumatra.		Pegue.		Arabian and Persian Gulfs.		Maldives.		TOTAL.
Bales.	Pieces.	Bales.	Pieces.	Bales.	Pieces.	Bales.	Pieces.	Bales.	Pieces.	Bales.	Pieces.	Bales.	Pieces.	Bales.	Pieces.	Pieces.
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	-	1	-	9	-	9	-	17	-	7	-	1,076	-	12	-	-
-	-	4	-	-	-	49	-	5	-	1	-	795	-	4	-	-
19	-	5	-	10	-	39	-	14	-	6	-	518	-	56	-	-
1	-	8	-	6	-	42	-	17	-	1	-	387	-	3	-	-
6	190	9	615	4	300	31	2,516	3	332	3	276	371	75,664	1	40	338,279
4	85	9	677	3	128	41	4,455	2	128	2	225	518	97,298	2	30	473,663
2	57	8	350	2	100	5	218	1	26	231	21,773	428	85,140	3	352	464,466
-	-	79	11,445	3	115	9	430	3	315	76	14,050	492	57,081	-	-	324,777
2	174	6	315	7	529	10	590	13	1,408	37	3,716	282	44,777	1	20	309,784
-	-	3	274	-	-	22	954	-	-	20	1,559	225	33,499	-	-	307,773
-	98	-	275	-	149	-	1,704	-	200	-	4,980	-	50,699	-	-	358,367
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

* *continued on following pages.*

Tho^s Fisher,
Searcher of the Records.

Articles of Produce Shipped from 1793 to 1831, at the Port of *Calcutta*,

26.—PIECE GOODS (Embroidered.)

YEARS.	United Kingdom.	America	Portugal.	Brazils.	Cape of Good Hope.	Java.	Mauritius.	China.	Penang and Eastwards.	Sumatra.	Pegue.	Arabian and Persian Gulfs.	TOTAL for each Year.
	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.
1793-4 - 1794-5 -	No Returns.		—	—	—	—	—	—	—	—	—	—	—
1795-6 -	-	-	-	-	-	-	-		-	-	-	-	-
1796-7 -	-	-	-	-	-	-	-	-	-	-	-	-	-
1797-8 -	-	-	-	-	-	-	-	-	-	-	-	-	57
1798-9 -	-	-	-	-	-	-	-	-	-	-	-	-	-
1799-1800	-	-	-	-	-	-	-	-	-	-	-	-	-
1800-1 -	-	-	-	-	-	-	-	-	-	-	-	-	-
1801-2 -	-	-	-	-	-	-	-	-	-	-	-	-	-
1802-3 -	-	-	-	-	-	-	-	-	-	-	-	-	-
1803-4 -	-	-	-	-	-	-	-	-	-	-	-	-	-
1804-5 -	-	-	-	-	-	-	-	-	-	-	-	-	-
1805-6 -	-	-	-	-	-	-	-	-	-	-	-	-	-
1806-7 -	-	-	-	-	-	-	-	-	-	-	-	-	-
1807-8 -	-	-	-	-	-	-	-	-	-	-	-	-	-
1808-9 -	-	-	-	-	-	-	-	-	-	-	-	-	-
1809-10 -	-	-	-	-	-	-	-	-	-	-	-	-	-
1810-11 -	-	-	-	-	-	-	-	-	-	-	-	-	-
1811-12 -	-	-	-	-	-	-	-	-	-	-	-	-	-
1812-13 -	-	-	-	-	-	-	-	-	-	-	-	-	-
1813-14 -	-	-	-	-	-	-	-	-	-	-	-	-	-
1814-15 -	-	-	-	-	-	-	-	-	-	-	-	-	-
1815-16 -	-	-	-	-	-	-	-	-	-	-	-	-	-
1816-17 -	-	-	-	-	-	-	-	-	-	-	-	-	-
1817-18 -	-	-	-	-	-	-	-	-	-	-	-	-	-
1818-19 -	-	-	-	-	-	-	-	-	-	-	-	-	-
1819-20 -	-	-	-	-	-	-	-	-	-	-	-	-	-
1820-21 -	-	-	-	-	-	-	-	-	-	-	-	-	-
1821-22 -	-	-	-	-	-	-	-	-	-	-	-	-	-
1822-23 -	-	-	-	-	-	-	-	-	-	-	-	-	-
1823-24 -	-	-	-	-	-	-	-	-	-	-	-	-	-
1824-25 -	-	-	-	-	-	-	-	-	-	-	-	-	-
1825-26 -	15	12	24	-	13	14	-	4	-	-	8	16	106
1826-27 -	164	-	-	381	-	-	-	24	6	39	22	93	729
1827-28 -	47	-	-	11	-	-	273	-	-	-	26	-	357
1828-29 -	180	-	-	220	-	-	-	11	-	-	-	613	1,024
1829-30 -	124	-	-	-	-	-	69	10	-	-	21	105	329
1830-31 * -	No Returns received.			—	—	—	—	—	—	—	—	—	—
	530	12	24	612	13	14	342	49	6	39	77	827	2,545
	Total for each Country for the Series of Years.												GRAND TOTAL.

* *The preceding Account continued.*

East India House,
15 August 1832.

to Countries beyond the Territories of the Three Presidencies—*continued.*

27.—SAFFLOWER.

United Kingdom.	France.	America.	Sweden.	Gibraltar and Malta.	Cape of Good Hope.	Java.	China.	Penang and Eastwards.	Sumatra.	Pegue	TOTAL.
Maunds.	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.	Maunds	Maunds.
No Returns.		—	—	—	—	—	—	—	—	—	- -
- -	- -	- -	- -	- -	- -	- -	-	- -	- -	- -	- -
- -	- -	- -	- -	- -	- -	- -	-	- -	- -	- -	- -
- -	- -	- -	- -	- -	- -	- -	-	- -	- -	- -	- -
- -	- -	- -	- -	- -	- -	- -	-	- -	- -	- -	- -
- -	- -	- -	- -	- -	- -	- -	-	- -	- -	- -	- -
The quantities of this article are not given in detail for these years.							—	—	—	—	—
8,160	- -	- -	- -	- -	47	86	-	- -	22	63	8,378
8,852	- -	- -	- -	- -	- -	22	-	15	- -	44	8,933
7,163	- -	- -	49	1,016	42	155	-	- -	- -	96	8,521
2,701	402	- -	- -	69	- -	4	-	- -	18	109	3,303
1,907	3,213	- -	37	- -	- -	16	14	- -	28	- -	5,215
2,538	230	- -	- -	- -	- -	10	-	232	- -	30	3,040
2,199	43	83	- -	- -	- -	- -	-	51	73	6	2,455
Returns not received.			—	—	—	—	—	—	—	—	—

* continued on following pages.

Thoˢ Fisher,
Searcher of the Records.

Articles of Produce Shipped from 1793 to 1831, at the Port of *Calcutta*,

28.—SALAMMONIAC.

YEARS.	United Kingdom.	America.	Hamburgh.	Gibraltar and Malta.	Ceylon.	Penang and Eastwards.	Pegue.	Arabian and Persian Gulfs.	TOTAL.
	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.
1793-4 1794-5	No Returns.		—	—	—	—	—	—	—
1795-6	- -	- -	- -	- -	- -	- -	- -	- -	- -
1796-7	111	- -	70	- -	- -	- -	- -	- -	181
1797-8	56	- -	15	- -	- -	- -	- -	- -	71
1798-9	45	14	120	- -	- -	4	- -	- -	183
1799-1800	- -	- -	-	- -	- -	- -	- -	- -	- -
1800-1									
1801-2									
1802-3									
1803-4									
1804-5									
1805-6									
1806-7									
1807-8									
1808-9									
1809-10									
1810-11									
1811-12	The quantities of this article are not given in detail for these years.							—	—
1812-13									
1813-14									
1814-15									
1815-16									
1816-17									
1817-18									
1818-19									
1819-20									
1820-21									
1821-22									
1822-23									
1823-24	542	- -	- -	- -	- -	- -	- -	276	818
1824-25	2,032	202	- -	- -	- -	- -	- -	770	3,004
1825-26	- -	24	- -	- -	3	- -	- -	673	700
1826-27	115	43	- -	37	- -	- -	10	1,024	1,229
1827-28	392	- -	- -	- -	12	- -	- -	236	640
1828-29	573	316	- -	- -	- -	- -	- -	631	1,520
1829-30	- -	466	- -	- -	- -	- -	4	188	658
1830-31	Returns not received.		—	—	—	—	—	—	—

* *The preceding Accounts continued.*

East India House,
15 August 1832.

to Countries beyond the Territories of the Three Presidencies—*continued.*

29.—SALTPETRE.

- - - *continued on p.* 894 - -

United Kingdom.	France.	America.	Copenhagen.	Holland.	Cadiz.	Gibraltar and Malta.	Portugal.	Brazil.
Bags.	Bags.	Bags.	Bags.	Bags.	Bags.	Bags.	Bags.	Bags.
No Returns.	—	—	—	—	—	—	—	—
13,175	- -	- -	- -	- -	- -	- -	- -	- - -
228	- -	- -	- -	- -	- -	- -	- -	- - -
41	- -	- -	- -	- -	- -	- -	- -	- - -
40	- -	9,575	- -	- -	- -	- -	- -	- - -
8,747	- -	3,659	- -	- -	- -	- -	- -	- - -
25,117	- -	- -	5	- -	- -	- -	- -	- - -
34,123	- -	455	- -	- -	- -	- -	- -	- - -
4,723	- -	2,150	- -	- -	1,450	- -	4,491	- - -
81	- -	2,147	- -	- -	- -	- -	- -	- - -
122	- -	10	- -	- -	- -	- -	- -	- - -
40	- -	- -	- -	- -	- -	- -	- -	- - -
- - -	- -	- -	4,787	- -	- -	- -	- -	- - -
- - -	- -	3,620	7,588	- -	- -	- -	- -	- - -
42	- -	- -	- -	- -	- -	- -	- -	- - -
360	- -	10	- -	- -	- -	- -	938	- - -
- - -	- -	74	- -	- -	- -	- -	- -	- - -
137	- -	30	- -	- -	- -	- -	Portugal and Brazil. 241	
95	- -	34	- -	- -	- -	- -	- -	- - -
9,135	- -	- -	- -	- -	- -	- -	- -	4,011
11,983	- -	- -	- -	- -	- -	- -	2,300	1,200
52,879	- -	20	- -	- -	- -	- -	- -	- - -
46,964	3,358	12,402	- -	541	- -	- -	11,237	- - -
50,176	3,800	8,171	4,816	- -	- -	3,712	670	1,644
43,138	1,992	19,025	282	- -	- -	544	1,476	65
117,463	869	8,472	640	- -	- -	2,085	4,733	- - -
145,849	- -	16,323	242	- -	- -	51	5,200	200
93,605	4,373	21,848	- -	- -	- -	- -	- -	- - -
108,502	10,494	17,881	392	- -	- -	351	6,650	- - -
118,702	1,054	10,115	- -	- -	- -	- -	- -	- - -
71,389	8,239	18,070	250	- -	- -	- -	- -	- - -
89,737	7,170	37,981	- -	- -	- -	2,769	- -	- - -
111,233	7,599	10,418	- -	- -	- -	279	- -	- - -
130,778	11,302	14,795	- -	- -	- -	- -	400	- - -
135,869	20,033	20,148	- -	- -	- -	- -	1,000	- - -
99,182	20,954	41,462	- -	- -	- -	- -	- -	- - -
Returns not received.		—	—	—	—	—	—	—
1,523,655	101,237	278,895	19,002	541	1,450	9,791	39,336	7,120

TOTAL to each Country for the Series of Years.

* *continued on following pages.*

Thoˢ Fisher,
Searcher of the Records.

Articles of Produce Shipped from 1793 to 1831, at the Port of *Calcutta*,

- - *cond from p.* 893.

(29.)—SALTPETRE—*continued.*

* *The preceding Account continued.*

YEARS.	South America.	Cape of Good Hope.	New South Wales.	Java.	Amboyna.	Mauritius.	Manilla.
	Bags.	Bags.	Bags.	Bags.	Bags.	Bags.	Bags.
1793-4 1794-5	No Returns.	—	—	—	—	—	—
1795-6	- -	- - -	- - -	- - -	- - -	- - -	- - -
1796-7	- -	- - -	- - -	- - -	- - -	- - -	- - -
1797-8	- -	- - -	- - -	- - -	- - -	- - -	- - -
1798-9	- -	- - -	112	- - -	- - -	- - -	- - -
1799-1800	- -	- - -	5	- - -	- - -	- - -	- - -
1800-1	- -	- - -	- - -	- - -	- - -	- - -	- - -
1801-2	- -	- - -	- - -	- - -	- - -	- - -	- - -
1802-3	- -	- - -	- - -	- - -	- - -	450	19
1803-4	- -	- - -	10	- - -	- - -	- - -	- - -
1804-5	- -	- - -	- - -	- - -	- - -	- - -	- - -
1805-6	- -	- - -	- - -	- - -	- - -	- - -	- - -
1806-7	- -	12	- - -	- - -	- - -	- - -	- - -
1807-8	- -	- - -	- - -	- - -	- - -	- - -	- - -
1808-9	- -	- - -	- - -	- - -	- - -	- - -	1,352
1809-10	- -	- - -	20	- - -	- - -	- - -	- - -
1810-11	- -	- - -	- - -	- - -	- - -	- - -	- - -
1811-12	- -	- - -	- - -	75	50	93	- - -
1812-13	- -	- - -	- - -	80	- - -	75	60
1813-14	- -	- - -	- - -	90	- - -	35	- - -
1814-15	- -	45	- - -	25	25	572	- - -
1815-16	- -	575	25	954	- - -	4,692	- - -
1816-17	- -	680	82	- - -	- - -	4,437	226
1817-18	- -	- - -	- - -	1,078	- - -	1,427	1,600
1818-19	- -	- - -	- - -	500	- - -	- - -	100
1819-20	100	- - -	- - -	997	- - -	891	200
1820-21	- -	20	- - -	1,927	- - -	525	- - -
1821-22	500	- - -	- - -	750	- - -	1,293	- - -
1822-23	- -	149	- - -	713	- - -	1,927	613
1823-24	50	60	- - -	198	- - -	2,012	100
1824-25	- -	25	- - -	604	- - -	549	712
1825-26	- -	19	73	506	- - -	- - -	- - -
1826-27	- -	163	20	1,230	- - -	65	- - -
1827-28	- -	- - -	69	- - -	- - -	153	- - -
1828-29	- -	- - -	- - -	194	- - -	250	- - -
1829-30	- -	22	88	656	- - -	100	- - -
1830-31	No Returns received.*		—	—	—	—	—
	650	1,770	504	10,577	75	19,546	4,982

Total to each Country for the series of Years.

East India House,
15 August 1832.

to Countries beyond the Territories of the Three Presidencies—*continued.*

29.—SALTPETRE—*continued.*

China.	Ceylon.	Penang and Eastwards.	Sumatra.	Pegue.	Arabian and Persian Gulfs.	New Guinea.	TOTAL for each Year
Bags.	Bags.	Bags.	Bags.	Bags.	Bags.	Bags.	Bags.
—	—	—	—	—	—	—	—
- - -	- - -	- - -	- - -	- - -	- - -	- - -	13,175
- - -	- - -	40	- - -	- - -	61	- - -	329
- - -	- - -	5	- - -	- - -	- - -	- - -	46
- - -	- - -	- - -	6	- - -	30	10	9,773
- - -	- - -	83	20	- - -	- - -	- - -	12,514
5	- - -	41	20	- - -	- - -	- - -	25,188
- - -	- - -	126	25	118	- - -	- - -	34,847
7,206	- - -	3,929	- - -	50	4	- - -	24,472
1,580	- - -	106	- - -	- - -	- - -	- - -	3,924
5,000	150	282	60	- - -	12	- - -	5,636
23,901	93	197	70	- - -	- - -	- - -	24,301
- - -	- - -	45	25	- - -	36	- - -	4,905
385	56	661	290	52	- - -	- - -	12,652
296	14	546	140	95	- - -	- - -	2,485
50	26	225	- - -	- - -	- - -	- - -	1,629
798	- - -	40	5	30	- - -	- - -	947
22	300	163	- - -	- - -	- - -	- - -	870
180	25	190	50	- - -	- - -	- - -	1,030
270	- - -	225	- - -	25	- - -	- - -	13,791
300	- - -	104	50	- - -	- - -	- - -	16,604
112	100	2,893	- - -	- - -	380	- - -	62,630
2,136	150	- - -	- - -	- - -	- - -	- - -	82,213
12,968	244	3,190	65	- - -	20	- - -	93,581
4,503	- - -	1,137	50	- - -	- - -	- - -	72,812
7,351	- - -	605	864	- - -	- - -	- - -	145,270
3,962	149	662	33	- - -	- - -	- - -	175,143
8,417	- - -	3,778	100	- - -	- - -	- - -	134,664
7,113	100	2,551	190	- - -	- - -	- - -	157,626
4,720	12	1,855	- - -	- - -	- - -	- - -	138,878
6,568	105	3,178	175	- - -	515	- - -	110,379
11,080	10	2,749	- - -	68	- - -	- - -	152,162
8,329	815	1,113	141	3,338	- - -	- - -	144,743
7,851	- - -	1,832	- - -	14	- - -	- - -	167,194
1,885	- - -	590	- - -	21	- - -	- - -	179,990
6,627	140	6,741	37	53	- - -	- - -	176,062
—	—	—	—	—	—	—	—
133,615	2,489	39,882	2,416	3,864	1,058	10	2,202,465
TOTAL to each Country for the series of Years.							GRAND TOTAL

* continued on following pages.

Thos Fisher,
Searcher of the Records.

Articles of Produce Shipped from 1793 to 1831, at the Port of *Calcutta*,

** The preceding Account continued.*

30.—SEEDS.

YEARS.	United Kingdom.		France.		America.	Hamburgh.		Copenhagen.	Portugal.		Cape of Good Hope.		New South Wales.		Java.		Amboyna.
	Bags.	Mds.	Bags.	Mds.	Bags.	Bags.	Mds.	Mds.	Bags.	Mds.	Bags.	Mds.	Bags.	Mds.	Bags.	Mds.	Bags.
1793-4 } 1794-5 }	No Returns.		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
1795-6 -	-	823	-	-	-	-	258	222	-	-	-	-	-	-	-	-	-
1796-7 -	-	373	-	-	-	-	-	560	-	-	-	-	-	-	-	-	-
1797-8 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1798-9 -	-	-	-	-	-	-	-	-	-	-	-	-	5	100	-	-	-
1799-1800	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1800-1 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1801-2 -	776	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1802-3 -	607	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-
1803-4 -	526	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1804-5 -	-	-	-	-	126	-	-	-	-	-	-	-	-	-	-	-	-
1805-6 -	-	-	-	-	-	75	-	-	-	-	-	-	-	-	-	-	-
1806-7 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22	-	-
1807-8 -	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1808-9 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1809-10 -	-	-	-	-	22	-	-	-	-	-	-	-	60	-	-	-	-
1810-11 -	-	-	-	-	60	-	-	-	-	-	-	-	-	-	150	-	-
1811-12 -	-	69	-	-	-	-	-	-	-	-	-	-	-	-	79	-	-
1812-13 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	55	-	-
1813-14 -	420	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30
1814-15 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1815-16 -	995	-	-	-	164	-	-	-	-	-	17	-	-	-	363	-	-
1816-17 -	-	-	-	-	125	-	-	-	-	-	-	-	-	-	142	-	-
1817-18 -	3,359	-	-	-	170	-	-	-	-	-	-	-	-	-	-	-	-
1818-19 -	2,133	-	-	-	1,422	-	-	-	-	-	-	-	-	-	150	-	-
1819-20 -	887	-	-	-	61	-	-	-	-	-	-	-	-	-	41	-	-
1820-21 -	-	-	-	-	51	-	-	-	-	-	-	-	-	-	-	-	-
1821-22 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	108	-	-
1822-23 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	40	-	-
1823-24 -	124	174	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1824-25 -	684	1,269	-	-	-	-	-	-	-	-	-	-	-	-	245	317	-
1825-26 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	813	999	-
1826-27 -	5	20	-	-	-	-	-	-	-	-	-	-	-	-	74	101	-
1827-28 -	219	440	-	-	-	-	-	-	15	22	-	-	25	50	41	100	-
1828-29 -	2,885	4,327	125	200	-	-	-	-	75	116	3	8	-	-	50	50	-
1829-30 -	-	1,455	-	201	-	-	-	-	-	-	-	-	-	-	-	50	-
1830-31 -	Returns not received.				—	—	—	—	—	—	—	—	—	—	—	—	—

East India House,
15 August 1832.

to Countries beyond the Territories of the Three Presidencies—*continued.*

30.—SEEDS—*continued.*

Mauritius.		Manilla.		China.		Ceylon.		Penang and Eastwards.		Sumatra.		Pegue.		Arabian and Persian Gulfs		Maldives.		TOTAL.
Bags	Mds.	Bags	Mds.	Bags.	Mds.	Bags.	Mds.	Bags.	Mds.	Bags.	Mds.	Bags	Mds.	Bags.	Mds.	Bags.	Mds.	Mds.
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
-	-	-	-	-	-	-	-	-	144	-	112	-	387	-	240	-	6	2,192
-	-	-	-	-	-	-	-	-	326	-	-	-	-	-	84	-	-	1,343
-	-	-	-	-	-	-	-	not given	252	-	20	-	-	58	78	-	-	350
-	-	16	16	34	47	-	-	116	214	10	-	-	-	-	-	not given	10	387
-	-	12	12	-	-	-	-	66	132	-	-	-	-	75	120	24	27	291
-	-	-	-	-	-	-	-	336	-	-	-	4	-	-	-	66	-	-
-	-	27	-	-	-	-	-	433	-	13	-	39	-	78	-	-	-	-
-	-	-	-	49	-	-	-	1,277	-	-	-	50	-	362	-	114	-	-
-	-	-	-	-	-	-	-	2,208	-	-	-	-	-	60	-	-	-	-
-	-	-	-	-	-	53	-	494	-	-	-	-	-	292	-	80	-	-
-	-	-	-	40	-	142	-	136	-	-	-	-	-	1,888	-	10	-	-
-	-	-	-	-	-	3,461	-	184	-	-	-	-	-	8,656	-	459	-	-
-	-	-	-	136	-	456	-	378	-	4	-	56	-	536	-	299	-	-
-	-	9	-	17	-	412	-	1,323	-	-	-	9	-	152	-	31	-	-
-	-	-	-	-	-	163	-	828	-	-	-	204	-	1,288	-	21	-	-
29	-	4	-	-	-	-	-	-	-	-	-	-	-	197	-	23	-	-
-	-	-	-	200	-	108	-	323	-	-	-	-	-	33	-	196	-	-
-	-	-	-	-	-	91	-	158	-	-	-	-	-	452	-	45	-	-
151	-	-	-	-	-	257	-	226	-	-	-	17	-	353	-	84	-	-
-	-	6	-	130	-	357	-	554	-	-	-	459	-	682	-	-	-	-
-	-	10	-	38	-	184	-	822	-	-	-	33	-	793	-	161	-	-
123	-	-	-	-	-	340	-	200	-	-	-	-	-	1,112	-	108	-	-
-	-	-	-	-	-	-	-	971	-	-	-	-	-	468	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	51	-	-	-	-
-	-	-	-	-	-	39	-	490	-	-	-	-	-	-	-	5	-	-
-	-	-	-	-	-	-	-	317	-	-	-	-	-	140	-	-	-	-
-	-	25	-	-	-	-	-	410	-	-	-	-	-	187	-	-	-	-
-	-	-	-	20	-	-	-	189	-	-	-	-	-	449	-	-	-	-
43	140	-	-	26	52	132	264	329	556	-	-	-	-	40	82	19	27	1,295
-	-	-	-	-	-	272	399	92	179	72	122	66	112	-	-	77	231	2,629
6	6	-	-	-	-	-	-	238	447	-	-	488	801	-	-	-	-	2,253
11	16	-	-	-	-	243	473	-	-	-	-	-	-	298	592	25	50	1,252
-	-	-	-	40	100	107	211	166	278	20	29	-	-	-	-	-	-	1,230
-	-	-	-	66	69	268	537	235	376	-	-	109	124	57	112	-	-	5,919
-	21	-	-	-	244	-	465	-	210	-	11	-	277	-	5	-	-	2,939
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* continued on following pages.

Thos Fisher,
Searcher of the Records.

Articles of Produce Shipped from 1793 to 1831, at the Port of *Calcutta*,

* *The preceding Account continued.*

31.—SHAWLS.

YEARS.	United Kingdom.		France.		America.		Copenhagen.		Sweden.		Cadiz.	Gibraltar and Malta.
	Parcels.	Pieces.	Parcels.	Pieces.	Parcels.	Pieces.	Parcels.	Pieces.	Parcels.	Pieces.	Parcels.	Parcels.
1793-4 - 1794-5 -	No Returns.		—	—	—	—	—	—	—	—	—	—
1795-6 -	-	-	-	-	-	-	-	-	-	-	-	-
1796-7 -	-	-	-	-	-	-	-	-	-	-	-	-
1797-8 -	-	-	-	-	-	-	-	-	-	-	-	-
1798-9 -	-	-	-	-	-	-	-	-	-	-	-	-
1799-1800	-	-	-	-	-	-	-	-	-	-	-	-
1800-1 -	-	-	-	-	-	-	-	-	-	-	-	-
1801-2 -	-	-	-	-	-	-	-	-	-	-	-	-
1802-3 -	-	-	-	-	-	-	-	-	-	-	-	-
1803-4 -	-	-	-	-	-	-	-	-	-	-	-	-
1804-5 -	-	-	-	-	-	-	-	-	-	-	-	-
1805-6 -	-	-	-	-	-	-	-	-	-	-	-	-
1806-7 -	61	-	-	-	22	-	-	-	-	-	-	-
1807-8 -	70	-	-	-	21	-	-	-	-	-	-	-
1808-9 -	57	-	-	-	4	-	-	-	-	-	-	-
1809-10 -	71	-	-	-	15	-	-	-	-	-	-	-
1810-11 -	68	-	-	-	9	-	-	-	-	-	-	-
1811-12 -	44	-	-	-	-	-	-	-	-	-	-	-
1812-13 -	48	-	-	-	-	-	-	-	-	-	-	-
1813-14 -	62	-	-	-	-	-	-	-	-	-	1	-
1814-15 -	73	-	-	-	-	-	-	-	-	-	-	-
1815-16 -	84	-	-	-	7	-	1	-	-	-	-	-
1816-17 -	83	-	4	-	1	-	-	-	-	-	1	-
1817-18 -	76	-	1	-	6	-	1	-	-	-	-	-
1818-19 -	67	-	1	-	26	-	-	-	-	-	-	-
1819-20 -	78	-	1	-	14	-	1	-	-	-	-	1
1820-21 -	93	-	-	-	4	-	-	-	-	-	-	-
1821-22 -	78	-	2	-	4	-	-	-	-	-	-	5
1822-23 -	60	-	5	-	20	-	1	-	-	-	-	1
1823-24 -	106	1,429	1	8	14	28	-	-	-	-	-	-
1824-25 -	85	646	-	-	3	67	1	1	-	-	-	-
1825-26 -	75	854	-	-	6	22	-	-	1	14	-	-
1826-27 -	74	289	-	-	1	6	-	-	-	-	-	-
1827-28 -	107	319	-	-	1	3	-	-	-	-	-	-
1828-29 -	97	436	1	4	-	-	-	-	-	-	-	-
1829-30 -	-	657	-	-	-	-	-	-	-	-	-	-
1830-31 -	Returns not received.			—	—	—	—	—	—	—	—	—

East India House,
15 August 1832.

to Countries beyond the Territories of the Three Presidencies—*continued.*

31.—SHAWLS—*continued.*

continued on p. 900

Portugal.		Brazil.		South America.		Cape of Good Hope.		New South Wales.		Java.	
Parcels.	Pieces.	Parcels.	Pieces.	Parcels.	Pieces.	Parcels.	Pieces.	Parcels.	Pieces.	Parcels.	Pieces.
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- -	- -	- -	- -	-	-	- -	- -	- -	- -	- -	- -
2	- -	- -	- -	-	-	4	- -	- -	- -	2	- -
1	- -	- -	- -	-	-	1	- -	- -	- -	- -	- -
- -	- -	- -	- -	-	-	- -	- -	- -	- -	- -	- -
7	- -	- -	- -	-	-	- -	- -	- -	- -	- -	- -
- -	- -	3	- -	-	-	2	- -	2	- -	- -	- -
- -	- -	7	- -	-	-	5	- -	1	- -	1	- -
- -	Portugal & Brazil, 11 Parcels.		- -	-	-	3	- -	- -	- -	1	- -
1	- -	1	- -	-	-	2	- -	2	- -	4	- -
4	- -	2	- -	-	-	2	- -	- -	- -	3	- -
10	- -	4	- -	-	-	2	- -	- -	- -	6	- -
19	- -	6	- -	-	-	3	- -	- -	- -	1	- -
8	- -	8	- -	-	-	1	- -	- -	- -	5	- -
14	- -	4	- -	-	-	- -	- -	- -	- -	- -	- -
4	- -	2	- -	1	-	2	- -	- -	- -	8	- -
7	- -	- -	- -	-	-	3	- -	- -	- -	9	- -
- -	- -	- -	- -	1	-	1	- -	- -	- -	2	- -
- -	- -	- -	- -	-	-	2	- -	- -	- -	1	- -
- -	- -	- -	- -	-	-	2	4	- -	- -	5	54
1	30	1	8	-	-	- -	- -	- -	- -	2	18
3	23	- -	- -	-	-	2	3	- -	- -	4	220
- -	- -	1	8	-	-	1	1	- -	- -	9	65
- -	- -	- -	- -	-	-	3	3	2	51	1	24
- -	- -	8	78	-	-	1	1	1	1	1	8
- -	- -	- -	- -	-	2	- -	3	- -	- -	- -	- -
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* continued on following pages.

Thoˢ Fisher,
Searcher of the Records.

Articles of Produce Shipped from 1793 to 1831, at the Port of *Calcutta*,

- - *contd from* p. 899. - - - - 31.—SHAWLS. - - - - - - - - - - -

*The preceding Account continued.

YEARS.	Mauritius.		Manilla.		China.		Ceylon.		Penang and Eastwards.	
	Parcels.	Pieces.	Parcels.	Pieces.	Parcels.	Pieces.	Parcels.	Pieces.	Parcels.	Pieces.
1793-4 -	No Returns.		—	—	—	—	—	—	—	—
1794-5 -										
1795-6 -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
1796-7 -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
1797-8 -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
1798-9 -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
1799-1800	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
1800-1 -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
1801-2 -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
1802-3 -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
1803-4 -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
1804-5 -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
1805-6 -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
1806-7 -	- -	- -	- -	- -	6	- -	- -	- -	2	- -
1807-8 -	1	- -	- -	- -	1	- -	7	- -	1	- -
1808-9 -	- -	- -	- -	- -	- -	- -	1	- -	3	- -
1809-10 -	- -	- -	- -	- -	1	- -	1	- -	2	- -
1810-11 -	3	- -	- -	- -	2	- -	- -	- -	3	- -
1811-12 -	21	- -	- -	- -	1	- -	- -	- -	2	- -
1812-13 -	21	- -	- -	- -	1	- -	1	- -	1	- -
1813-14 -	14	- -	- -	- -	3	- -	- -	- -	3	- -
1814-15 -	6	- -	- -	- -	- -	- -	- -	- -	1	- -
1815-16 -	19	- -	- -	- -	2	- -	1	- -	1	- -
1816-17 -	14	- -	- -	- -	3	- -	1	- -	- -	- -
1817-18 -	7	- -	- -	- -	2	- -	- -	- -	3	- -
1818-19 -	14	- -	- -	- -	4	- -	1	- -	1	- -
1819-20 -	8	- -	- -	- -	1	- -	3	- -	2	- -
1820-21 -	6	- -	- -	- -	2	- -	1	- -	2	- -
1821-22 -	4	- -	- -	- -	2	- -	- -	- -	5	- -
1822-23 -	3	- -	- -	- -	- -	- -	- -	- -	2	- -
1823-24 -	3	76	- -	- -	1	1	2	5	3	117
1824-25 -	1	2	2	2	1	1	1	1	1	130
1825-26 -	- -	- -	- -	- -	4	10	- -	- -	1	1
1826-27 -	3	5	- -	- -	2	53	- -	- -	- -	- -
1827-28 -	8	56	- -	- -	1	17	1	6	- -	- -
1828-29 -	2	10	- -	- -	- -	- -	- -	- -	- -	- -
1829-30 -	- -	6	- -	- -	- -	36	- -	- -	- -	18
1830-31 -	Returns not yet received.			—	—	—	—	—	—	—

East India House,
15 August 1832.

to Countries beyond the Territories of the Three Presidencies—*continued.*

31.—SHAWLS—*continued.*								32.—SHAWL WOOL.		
Sumatra.		Pegue.		Arabian and Persian Gulfs.		Maldives.	TOTAL.	United Kingdom.	France.	TOTAL.
Parcels.	Pieces.	Parcels.	Pieces.	Parcels.	Pieces.	Parcels.	Pieces.	Maunds.	Maunds.	Maunds.
—	—	—	—	—	—	—	—	—	—	—
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	11	-	-	-	-	-	-
-	-	-	-	16	-	2	-	-	-	-
-	-	-	-	5	-	-	-	-	-	-
-	-	-	-	9	-	-	-	-	-	-
-	-	-	-	5	-	-	-	-	-	-
1	-	1	-	4	-	-	-	-	-	-
-	-	-	-	16	-	-	-	-	-	-
1	-	-	-	7	-	-	-	-	-	-
-	-	1	-	7	-	-	-	-	-	-
-	-	2	-	1	-	-	-	-	-	-
-	-	-	-	22	-	1	-	-	-	-
2	-	1	-	18	-	-	-	-	-	-
1	-	-	-	9	-	-	-	-	-	-
1	-	-	-	11	-	-	-	-	-	-
-	-	-	-	13	-	-	-	603	-	603
-	-	2	-	12	-	-	-	3,814 Rs. value	-	-
-	-	-	-	3	-	-	-	77	-	77
1	1	-	-	3	80	-	1,803	39	-	39
-	-	-	-	11	394	-	1,300	176 Rs.	1,150 Rs.	-
-	-	-	-	13	330	-	1,477	52	259	311
-	-	1	4	8	188	-	619	36	-	36
-	-	1	1	4	96	-	576	-	-	-
-	-	1	3	-	-	-	541	-	-	-
-	10	-	-	-	-	-	732	-	-	-
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* continued on following pages.

Thoˢ Fisher,
Searcher of the Records.

Articles of Produce Shipped from 1793 to 1831, at the Port of *Calcutta*,

33.—SILK.

* *The preceding Account continued.*

YEARS.	United Kingdom.		France.		America.	Copenhagen.	Cadiz.	Gibraltar and Malta.		Portugal.		Brasil.	South America.	Cape of Good Hope.	
	Bales.	Mds.	Bales.	Mds.	Bales.	Bales.	Bales.	Bales.	Mds.	Bales.	Mds.	Bales.	Bales.	Bales.	Mds.
1793-4 1794-5	No Returns.		—	—	—	—	—	—	—	—	—	—	—	—	—
1795-6	-	61	-	-	-	-	-	-	-	-	-	-	-	-	-
1796-7	-	54	-	-	-	-	-	-	-	-	-	-	-	-	-
1797-8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1798-9	10	20	-	-	-	-	-	-	-	-	-	-	-	-	-
1799-1800	674	1,685	-	-	-	-	-	-	-	-	-	-	-	-	-
1800-1	213	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1801-2	238	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1802-3	400	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1803-4	1,232	-	-	-	5	-	-	-	-	-	-	-	-	-	-
1804-5	1,926	-	-	-	1	-	4	-	-	17	-	-	-	-	-
1805-6	1,327	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1806-7	1,689	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1807-8	482	-	-	-	-	1	-	-	-	-	-	-	-	-	-
1808-9	817	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1809-10	1,124	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1810-11	949	-	-	-	16	-	-	-	-	-	-	-	-	-	-
1811-12	2,623	-	-	-	-	-	-	-	-	-	-	5	-	-	-
1812-13	1,889	-	-	-	-	-	-	-	-	Portugal and Brasils, 11 bales.			-	-	-
1813-14	638	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1814-15	1,786	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1815-16	2,796	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1816-17	8,884	-	31	-	19	-	-	-	-	1	-	-	-	-	-
1817-18	2,260	-	112	-	2	-	-	10	-	-	-	-	-	-	-
1818-19	2,066	-	238	-	13	-	-	-	-	31	-	-	3	-	-
1819-20	6,998	-	85	-	9	-	-	-	-	3	-	-	-	74	-
1820-21	6,805	-	-	-	27	-	-	-	-	-	-	-	1	3	-
1821-22	6,977	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1822-23	7,893	-	2	-	-	-	-	1	-	-	-	-	-	-	-
1823-24	6,357	11,345	-	-	-	-	-	-	-	-	-	-	-	9	24
1824-25	7,069	12,411	-	-	-	-	-	-	-	4	6	-	-	-	-
1825-26	8,061	14,348	18	33	-	-	-	2	4	-	-	-	-	18	37
1826-27	6,856	12,232	11	15	-	-	-	-	-	-	-	-	-	-	-
1827-28	7,719	13,677	-	-	-	-	-	-	-	-	-	-	-	-	-
1828-29	10,431	18,723	-	-	-	-	-	-	-	-	-	-	-	-	-
1829-30	-	15,930	-	-	-	-	-	-	-	-	-	-	-	-	-
1830-31	Returns not received.				—	—	—	—	—	—	—	—	—	—	—

East India-House,
15 August 1832.

to Countries beyond the Territories of the Three Presidencies—*continued*.

33.—S I L K—*continued.*

New South Wales.		Java.	Mauritius.		Manilla.	China.		Ceylon.		Penang and Eastwards.		Sumatra.		Pegue.		Arabian and Persian Gulfs.		Mal-dives.	TOTAL.
Bales.	Mds.	Bales.	Bales.	Mds.	Bales.	Bales.	Mds.	Bales	Mds.	Bales.	Mds.	Bales.	Mds	Bales	Mds.	Bales.	Mds	Bales	Maunds.
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	47	-	109
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-	823	-	881
-	-	-	-	-	-	-	-	-	-	1	1	-	-	-	-	83	167	-	168
7	22	-	-	-	-	4	20	-	-	3	10	-	-	-	-	98	204	-	276
-	-	-	-	-	-	-	-	-	-	4	14	7	47	1	1	40	152	-	1,899
-	-	-	-	-	-	-	-	-	-	68	-	-	-	7	-	-	-	-	- -
-	-	-	-	-	-	-	-	-	-	-	-	-	-	64	-	35	-	-	- -
-	-	-	-	-	-	-	-	-	-	4	-	6	-	2	-	18	-	2	- -
-	-	-	-	-	-	-	-	-	-	19	-	14	-	-	-	1	-	-	- -
-	-	-	-	-	-	-	-	7	-	-	-	-	-	-	-	68	-	-	- -
-	-	-	-	-	10	-	-	4	-	87	-	-	-	-	-	97	-	-	- -
-	-	-	-	-	-	7	-	-	-	20	-	-	-	-	-	146	-	-	- -
-	-	-	-	-	-	-	-	17	-	27	-	-	-	3	-	81	-	1	- -
-	-	-	-	-	-	2	-	4	-	6	-	2	-	1	-	6	-	-	- -
-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	22	-	-	- -
2	-	-	8	-	-	-	-	-	-	-	-	-	-	-	-	48	-	-	- -
-	-	-	30	-	-	-	-	-	-	-	-	2	-	-	-	11	-	-	- -
-	-	-	-	-	-	-	-	-	-	6	-	4	-	-	-	55	-	1	- -
-	-	-	-	-	-	-	-	25	-	9	-	4	-	6	-	72	-	7	- -
31	-	-	18	-	-	3	-	4	-	13	-	1	-	76	-	52	-	2	- -
-	-	3	-	-		-	-	4	-	3	-	1	-	127	-	67	-	-	- -
8	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	65	-	-	- -
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	36	-	-	- -
-	-	-	7	-	-	-	-	-	-	-	-	-	-	-	-	38	-	-	- -
-	-	2	20	-	-	-	-	-	-	-	-	9	-	-	-	20	-	-	- -
-	-	-	15	-	-	-	-	-	-	4	-	-	-	-	-	29	-	-	- -
-	-	-	5	-	-	-	-	34	-	-	-	-	-	1	-	38	-	-	- -
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14	-	-	- -
-	-	-	8	16	-	-	-	7	14	-	-	1	1	55	178	-	-	-	11,576
-	-	-	-	-	-	-	-	5	12	1	2	-	-	-	-	2	6	-	12,437
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8	20	-	14,442
-	-	-	-	-	-	1	3	9	18	-	-	-	-	73	177	1	2	-	12,447
-	-	-	33	65	-	-	-	-	-	-	-	-	-	-	-	14	43	-	13,785
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	-	18,724
-	-	-	-	62	-	-	2	-	-	-	41	-	-	-	-	-	10	-	16,045
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

* continued on following pages.

Thoˢ Fisher,
Searcher of the Records.

Articles of Produce Shipped from 1793 to 1831, at the Port of *Calcutta*,

34.—SOAP.

* *The preceding Account continued.*

YEARS.	United Kingdom.	France.	Hamburgh.	South America.	Cape of Good Hope.	New South Wales.	Java.	Mauritius.	China.	Penang and Eastwards.	Sumatra.	Pegue.	Arabian and Persian Gulfs.	TOTAL.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1793-4 - 1794-5 -	No Returns.		—	—	—	—	—	—	—	—	—	—	—	—
1795-6 -	-	-	270	-	-	134	-	-	-	32	-	4	-	440
1796-7 -	-	-	-	-	-	100	-	-	100	-	-	-	-	200
1797-8 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1798-9 -	-	-	-	-	-	21	-	-	1	321	83	-	-	426
1799-1800	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1800-1 -														
1801-2 -														
1802-3 -														
1803-4 -														
1804-5 -														
1805-6 -														
1806-7 -														
1807-8 -														
1808-9 -														
1809-10 -														
1810-11 -														
1811-12 -	The Quantities of this Article are not given in detail for these years.										—	—	—	—
1812-13 -														
1813-14 -														
1814-15 -														
1815-16 -														
1816-17 -														
1817-18 -														
1818-19 -														
1819-20 -														
1820-21 -														
1821-22 -														
1822-23 -														
1823-24 -	-	-	-	429	196	-	317	23	-	-	40	-	-	1,005
1824-25 -	-	-	-	-	186	-	-	-	-	-	-	-	-	186
1825-26 -	11	72	-	-	213	-	559	49	196	86	-	136	-	1,322
1826-27 -	-	-	-	-	-	150	-	-	10	59	-	57	-	276
1827-28 -	-	-	-	-	-	105	305	-	91	125	-	65	-	691
1828-29 -	180	15	-	-	-	-	200	-	64	533	-	89	35	1,116
1829-30 -	-	-	-	-	-	-	205	-	17	71	-	123	-	416
1830-31 -	Returns not yet received.				—	—	—	—	—	—	—	—	—	—

East India House,
15 August 1832.

to Countries beyond the Territories of the Three Presidencies—*continued.*

35.—SUGAR. - - - - - *continued on p.* 906.

United Kingdom.		France.		America.		Hamburgh.		Copenhagen.		Sweden.	
Bags.	Bazar Maunds.	Bags.	B.Mds.	Bags.	B.Mds.	Bags.	B.Mds.	Bags.	B.Mds.	Bags.	B. Mds.
—	—	—	—	—	—	—	—	—	—	—	—
- -	46,931	- -	- -	- -	19,411	- -	27,374	- -	13,945	- -	- -
not given	79,500	- -	- -	19,101	56,700	7,622	14,930	13,512	33,780	- -	- -
14,843	28,856*	- -	- -	38,295	67,723	6,035	10,425	504	1,147	- -	- -
39,345	79,368	- -	- -	13,060	26,796	16,305	33,367	2,772	5,472	- -	- -
52,738	108,292	- -	- -	42,329	97,547	1,826	4,248	7,196	17,694	- -	- -
8,946	- -	- -	- -	30,959	- -	- -	- -	2,774	- -	- -	- -
14,883	- -	- -	- -	20,001	- -	- -	- -	- -	- -	- -	- -
17,801	- -	- -	- -	30,111	- -	- -	- -	- -	- -	- -	- -
24	- -	- -	- -	42,052	- -	- -	- -	- -	- -	- -	- -
8	- -	- -	- -	35,751	- -	200	- -	- -	- -	- -	- -
4,355	- -	- -	- -	52,807	- -	2,667	- -	- -	- -	- -	- -
1,895	- -	- -	- -	40,413	- -	- -	- -	64,898 *Rs.*		- -	- -
- -	- -	- -	- -	12,733	- -	- -	- -	- -	- -	- -	- -
- -	- -	- -	- -	472	- -	- -	- -	- -	- -	- -	- -
1,232	- -	- -	- -	5,213	- -	- -	- -	- -	- -	- -	- -
5,257	- -	- -	- -	2,393	- -	- -	- -	- -	- -	- -	- -
862	- -	- -	- -	1,970	- -	- -	- -	- -	- -	- -	- -
928	- -	- -	- -	1,635	- -	- -	- -	- -	- -	- -	- -
2,057	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
60,331	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
51,261	- -	- -	- -	15,150	- -	- -	- -	160	- -	- -	- -
65,714	- -	4,099	- -	55,949	- -	- -	- -	- -	- -	- -	- -
72,018	- -	5,834	- -	61,868	- -	- -	- -	185	- -	- -	- -
70,963	- -	27,629	- -	55,283	- -	- -	- -	4,042	- -	- -	- -
87,119	- -	12,241	- -	80,033	- -	- -	- -	3,314	- -	- -	- -
100,728	- -	13,152	- -	11,873	- -	- -	- -	- -	- -	- -	- -
79,228	- -	4,961	- -	8,808	- -	- -	- -	- -	- -	- -	- -
69,247	- -	1,316	- -	419	- -	- -	- -	- -	- -	- -	- -
87,923	230,449	140	360	250	641	- -	- -	- -	- -	- -	- -
75,278	183,312	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
89,626	197,455	1,006	2,587	420	1,044	- -	- -	13	15	900	2,698
90,065	242,890	11	28	829	2,156	- -	- -	- -	- -	1,854	4,753
59,924	158,165	1,239	3,258	207	530	- -	- -	- -	- -	1,981	5,199
99,332	254,525	2,900	7,462	4,575	12,152	- -	- -	- -	- -	6,009	15,719
- -	262,674	- -	19,290	- -	19	- -	- -	- -	- -	- -	- -
—	—	—	—	—	—	—	—	—	—	—	—

* continued on following pages.

Thoˢ Fisher,
Searcher of the Records.

Articles of Produce Shipped from 1793 to 1831, at the Port of *Calcutta*,

continued from p. 905.

35.—SUGAR.

* *The preceding Account continued.*

YEARS.	Holland.	Cadiz.	Gibraltar and Malta.		Leghorn.		Portugal.		Brazils.	South America.		Cape of Good Hope.		St. Helena.
	Bags.	Bags.	Bags.	Bazar Maunds	Bags.	B. Mds.	Bags.	B. Ms.	Bags.	Bags.	B. Mds.	Bags.	B. Mds.	B. Mds.
1793-4 -	No Returns.		—	—	—	—	—	—	—	—	—	—	—	—
1794-5 -														
1795-6 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1796-7 -	-	-	-	-	243	1,346	-	-	-	-	-	-	-	-
1797-8 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1798-9 -	-	-	-	-	-	-	-	-	-	-	-	-	1,200	-
1799-1800	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1800-1 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1801-2 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1802-3 -	-	-	-	-	-	-	200	-	-	-	-	-	-	-
1803-4 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1804-5 -	-	30	-	-	-	-	-	-	-	-	-	-	-	-
1805-6 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1806-7 -	-	-	-	-	-	-	-	-	-	-	-	1,524	-	-
1807-8 -	-	-	-	-	-	-	-	-	-	-	-	500	-	-
1808-9 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1809-10 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1810-11 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1811-12 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1812-13 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1813-14 -	-	-	-	-	-	-	-	-	-	-	-	5	-	-
1814-15 -	-	-	-	-	-	-	-	-	810	-	-	2,025	-	-
1815-16 -	-	-	-	-	-	-	-	-	-	-	-	1,602	-	-
1816-17 -	3,115	589	-	-	-	-	484	-	-	-	-	1,607	-	-
1817-18 -	-	-	8,669	-	-	-	-	-	2,471	765	-	113	-	-
1818-19 -	3,602	-	5,862	-	-	-	1,860	-	-	1,847	-	1,783	-	-
1819-20 -	1,297	-	1,867	-	-	-	-	-	1,000	1,443	-	2,737	-	-
1820-21 -	-	-	1,891	-	-	-	800	-	-	1,903	-	1,172	-	-
1821-22 -	-	-	6,601	-	-	-	-	-	-	2,754	-	52	-	-
1822-23 -	-	-	2,965	-	-	-	150	-	-	3,820	-	1,063	-	-
1823-24 -	-	-	-	-	-	-	-	-	-	4,409	10,965	556	1,423	-
1824-25 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1825-26 -	-	-	1,390	3,663	-	-	11	26	-	100	199	808	2,035	-
1826-27 -	-	-	-	-	-	-	-	-	-	108	272	29	77	-
1827-28 -	-	-	-	-	-	-	-	-	-	-	-	200	439	-
1828-29 -	-	-	-	-	-	-	-	-	-	5,479	10,784	6	14	-
1829-30 -	-	-	-	-	-	-	-	-	-	-	16,178	-	272	4,091
1830-31 -	Returns not yet received.				—	—	—	—	—	—	—	—	—	—

East India House,
15 August 1832.

to Countries beyond the Territories of the Three Presidencies—*continued.*

35.—SUGAR—*continued.* *continued on p.* 908

New South Wales.		Java.		Amboyna.	Mauritius.		Manilla.		Mozambique.	China.		Ceylon.	
Bags.	B. Mds.	Bags.	B. Mds.	Bags.	Bags.	B. Mds.	Bags.	B. Mds.	Bags.	Bags.	B. Mds.	Bags.	B. Mds.
—	—	—	—	—	—	—	—	—	—	—	—	—	—
-	105	-	-	-	-	-	-	-	-	-	-	-	-
434	1,085	-	-	-	-	-	-	-	-	-	-	-	-
719	1,750	-	-	-	-	-	-	-	-	-	-	-	-
1,014	2,354	-	-	-	-	-	-	-	-	-	-	-	-
1,754	3,231	-	-	-	-	-	20	44	-	-	-	-	-
225	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
4,871	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	372	-
-	-	-	-	-	-	-	-	-	-	223	-	558	-
-	-	-	-	-	-	-	-	-	-	100	-	9,974	-
1,789	-	-	-	-	-	-	-	-	-	-	-	687	-
2,354	-	-	-	-	-	-	-	-	-	35	-	1,246	-
2,434	-	-	-	-	-	-	-	-	-	-	-	259	-
4,573	-	-	-	141	487	-	-	-	-	-	-	50	-
7,082	-	432	-	-	616	-	-	-	-	-	-	584	-
250	-	206	-	-	153	-	-	-	-	-	-	291	-
2,049	-	20	-	-	680	-	-	-	-	-	-	1,359	-
932	-	1,507	-	-	3,896	-	-	-	172	-	-	924	-
2,520	-	225	-	-	4,881	-	-	-	-	-	-	143	-
3,891	-	-	-	-	7,931	-	-	-	-	-	-	453	-
2,125	-	-	-	-	34	-	-	-	146	-	-	448	-
1,129	-	-	-	-	150	-	-	-	-	-	-	120	-
5,718	-	20	-	-	540	-	283	-	-	54	-	517	-
1,361	-	2,481	-	-	490	-	-	-	-	-	-	49	-
1,961	-	-	-	-	158	-	50	-	-	-	-	166	-
854	-	-	-	-	35	-	-	-	-	182	-	251	-
-	-	10	26	-	-	-	-	-	-	-	-	107	284
-	-	-	-	-	1,200	3,052	-	-	-	18	44	310	747
54	141	110	270	-	3	6	-	-	-	8	16	63	168
154	310	238	487	-	73	187	-	-	-	527	1,416	491	1,294
400	1,028	-	-	-	100	272	-	-	-	8	21	42	109
613	1,468	-	-	-	516	1,336	-	-	-	18	35	36	93
-	641	-	-	-	-	3	-	-	-	-	61	-	427
—	—	—	—	—	—	—	—	—	—	—	—	—	—

* *continued on following pages.*

Thoˢ Fisher,
Searcher of the Records.

Articles of Produce Shipped from 1793 to 1831, at the Port of *Calcutta*,

– *continued from page* 907.

35.—SUGAR.

* *The preceding Account continued.*

YEARS.	Penang and Eastwards.		Sumatra.		Pegue.		Arabian and Persian Gulfs.		Maldives.		Othotsk.	TOTAL.
	Bags.	Bazar Maunds.	Bags.	B. Mds.	Bags.	B. Mds.	Bags.	B. Mds.	Bags.	B. Mds.	Bags.	Bazar Maunds.
1793-4 - 1794-5 -	No Returns.		—	—	—	—	—	—	—	—	—	—
1795-6 -	-	200	-	-	-	570	-	2,193	-	71	-	110,800
1796-7 -	10	50	-	-	84	209	10	586	11	27	-	188,213
1797-8 -	100	203	-	-	123	234	467	958	21	52	-	111,348
1798-9 -	313	682	-	-	170	335	5,169	10,957	107	136	-	160,667
1799-1800	597	1,617	-	-	466	1,000	2,500	6,079	101	252	-	240,004
1800-1 -	3,055	-	-	-	879	-	1,256	-	176	-	-	-
1801-2 -	1,321	-	-	-	190	-	2,678	-	227	-	-	-
1802-3 -	986	-	-	-	172	-	5,346	-	711	-	-	-
1803-4 -	30	-	-	-	145	-	2,772	-	-	-	-	-
1804-5 -	1,788	-	10	-	106	-	5,190	-	326	-	-	-
1805-6 -	220	-	10	-	-	-	27,540	-	349	-	-	-
1806-7 -	121	-	110	-	233	-	35,909	-	912	-	-	-
1807-8 -	654	-	32	-	263	-	9,578	-	980	-	-	-
1808-9 -	1,757	-	3	-	50	-	6,158	-	505	-	-	-
1809-10 -	1,228	-	-	-	41	-	16,143	-	139	-	-	-
1810-11 -	30	-	4	-	90	-	10,101	-	626	-	-	-
1811-12 -	100	-	15	-	273	-	6,809	-	1,137	-	-	-
1812-13 -	-	-	-	-	32	-	20,796	-	302	-	-	-
1813-14 -	-	-	10	-	676	-	20,252	-	1,051	-	-	-
1814-15 -	615	-	37	-	293	-	15,545	-	182	-	-	-
1815-16 -	1,000	-	-	-	206	-	21,154	-	436	-	8,005	-
1816-17 -	200	-	-	-	234	-	13,530	-	331	-	-	-
1817-18 -	488	-	516	-	134	-	25,144	-	433	-	130	-
1818-19 -	16	-	70	-	20	-	27,277	-	94	-	-	-
1819-20 -	11	-	100	-	5	-	22,105	-	64	-	-	-
1820-21 -	25	-	-	-	-	-	21,229	-	105	-	-	-
1821-22 -	599	-	50	-	142	-	42,390	-	128	-	-	-
1822-23 -	-	-	-	-	24	-	17,835	-	9	-	-	-
1823-24 -	-	-	-	-	10	26	12,255	31,061	20	53	-	275,288
1824-25 -	10	26	25	266	1,063	2,588	18,706	49,789	56	133	-	239,957
1825-26 -	3	5	25	67	3,247	10,505	23,949	67,421	13	32	-	288,353
1826-27 -	49	125	339	609	3,647	9,374	16,482	44,780	41	104	-	208,862
1827-28 -	66	174	-	-	275	723	8,806	24,134	98	267	-	194,319
1828-29 -	-	-	-	-	225	597	21,548	57,477	101	209	-	361,871
1829-30 -	-	126	-	10	-	1,568	-	77,835	-	184	-	383,379
1830-31 -	Returns not received.				—	—	—	—	—	—	—	—

East India House,
15 August 1832.

to Countries beyond the Territories of the Three Presidencies—*continued.*

36.—SUGAR CANDY.

United Kingdom.	France.	America.	Copenhagen.	Portugal.	Cape of Good Hope.	New South Wales.	Java.	Mauritius.	Penang and Eastwards.	Sumatra.	Pegue.	Arabian and Persian Gulfs.	TOTAL.
Maunds.	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.	Maunds	Maunds.	Maunds.	Maunds.
No Returns.		—	—	—	—	—	—	—	—	—	—	—	—
5	-	181	-	-	-	37	-	-	-	-	52	-	275
-	-	95	-	-	-	20	-	-	-	214	50	300	679
-	-	96	-	-	-	-	-	-	-	-	20	53	169
-	-	-	-	-	-	10	-	-	111	20	-	15	156
-	-	-	100	-	-	77	-	-	61	15	39	30	322
The quantities of this article are not given in detail for these years.									—	—	—	—	—
-	-	-	-	-	254	-	-	11	-	-	-	-	265
200	11	-	-	-	-	-	-	-	-	-	144	16	371
101	-	-	-	10	38	-	6	10	26	-	122	93	406
27	-	-	-	-	15	30	12	21	-	-	18	89	212
59	-	-	-	-	-	-	-	9	10	-	12	20	110
14	-	-	-	-	-	-	-	-	-	-	43	60	117
32	-	-	-	-	6	-	-	-	-	-	24	35	97
Returns not received.			—	—	—	—	—	—	—	—	—	—	—

* continued on following pages.

Thoˢ Fisher,
Searcher of the Records.

Articles of Produce Shipped from 1793 to 1831, at the Port of *Calcutta*,

37.—TOBACCO.

* *The preceding Account continued.*

YEARS.	United Kingdom.		France.		America.		Copenhagen.	Sweden.		Holland.	Gibraltar and Malta.	South America.	Cape of Good Hope.	New South Wales.		Java.	
	Pack*.	Mds.	Pack*	Mds.	Pack*	Mds.	Pack*.	Pack*	Mds.	Pack*.	Pack*.	Pack*.	Pack*.	Pack*	Mds.	Pack*	Mds.
1793-4 - 1794-5 -	No Returns.			—	—	—	—	—	—	—	—	—	—	—	—	—	—
1795-6 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1796-7 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	166	-	-
1797-8 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	150	-	-
1798-9 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1799-1800	-	-	-	-	not given.	340	-	-	-	-	-	-	-	73	90	-	-
1800-1 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1801-2 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1802-3 -	-	-	-	-	90	-	-	-	-	-	-	-	-	-	-	2	-
1803-4 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1804-5 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1805-6 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1806-7 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1807-8 -	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-	-	-
1808-9 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1809-10 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1810-11 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1811-12 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1812-13 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1813-14 -	-	-	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-
1814-15 -	-	-	-	-	-	-	-	-	-	-	-	-	100	200	-	-	-
1815-16 -	-	-	-	-	-	-	-	-	-	-	-	-	182	-	-	-	-
1816-17 -	315	-	-	-	31	-	-	-	-	-	-	-	194	-	-	-	-
1817-18 -	40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1818-19 -	1,160	-	108	-	45	-	-	-	-	-	-	-	-	-	-	-	-
1819-20 -	2,697	-	304	-	-	-	517	-	-	218	25	175	-	137	-	-	-
1820-21 -	-	-	-	-	-	-	-	-	-	-	430	-	-	-	-	252	-
1821-22 -	-	-	-	-	-	-	-	-	-	-	-	39	-	-	-	-	-
1822-23 -	-	-	31	-	-	-	-	-	-	-	103	-	-	-	-	186	-
1823-24 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1824-25 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1825-26 -	282	317	-	-	-	-	-	14	51	-	-	-	-	-	-	235	359
1826-27 -	-	-	90	456	-	-	-	-	-	-	-	-	-	-	-	-	-
1827-28 -	38	52	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1828-29 -	27	59	-	-	-	-	-	-	-	-	-	-	-	11	22	-	-
1829-30 -	-	-	-	-	-	-	-	-	-	-	-	-	12 Mds.	-	20	-	22
1830-31 -	Returns not received.					—	—	—	—	—	—	—	—	—	—	—	—

East India House,
15 August 1832.

to Countries beyond the Territories of the Three Presidencies—*continued.*

37.—TOBACCO—*continued.*

Mauritius.		China.		Ceylon.		Penang and Eastwards.		Sumatra.		Pegue.		Arabian and Persian Gulfs.		Maldives.		Total.
Packs.	Mds.	Packs.	Mds.	Packs.	Mds.	Packs.	Mds.	Packs.	Mds.	Packs.	Mds.	Packs.	Mds.	Packs.	Mds	Maunds.
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
-	-	-	-	-	-	-	203	-	-	-	57	-	194	-	115	569
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	166
-	-	-	-	-	-	-	12	-	-	-	-	-	-	-	-	162
-	-	14	23	-	-	8	8	-	-	8	8	-	-	53	79	118
-	-	-	-	-	-	263	388	80	110	20	29	-	-	8	13	970
-	-	-	-	-	-	673	-	16	-	26	-	-	-	27	-	-
-	-	-	-	-	-	111	-	-	-	-	-	-	-	21	-	-
18 *Rs.*		-	-	-	-	412	-	-	-	98	-	5	-	-	-	-
-	-	23	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	81	-	14	-	1,824 *Rs.*		72 *Rs.*		-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	225	-	-	-	-	-	-	-	112	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	52	-	-	-	-	-	169	-	49	-	-
-	-	-	-	-	-	-	-	20	-	-	-	494	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	-	-	-	-	-	-	-	-	-	65	-	438	-	232	-	-
-	-	18	-	-	-	48	-	40	-	3,406	-	1,372	-	70	-	-
-	-	-	-	-	-	25	-	-	-	200	-	367	-	40	-	-
-	-	-	-	-	-	-	-	-	-	-	-	264	-	-	-	-
-	-	-	-	-	-	258	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	372	-	168	-	-	-	256	-	-	-	-
-	-	-	-	35	-	85	-	-	-	-	-	1,436	-	-	-	-
51	-	-	-	-	-	236	-	200	-	-	-	373	-	-	-	-
-	-	103	-	26	-	765	-	-	-	54	-	423	-	123	-	-
-	-	201	-	-	-	806	-	226	-	-	-	1,119	-	-	-	-
-	-	-	-	-	-	177	247	450	566	-	-	20	27	-	-	840
-		-	-	-	-	163	247	370	516	234	331	20	29	12	16	1,139
-	-	95	147	-	-	429	1,005	-	-	1,492	2,122	145	211	-	-	4,212
-	-	50	79	289	379	443	887	-	-	186	355	621	1,035	-	-	3,191
-	-	-	-	-	-	30	40	-	-	265	379	73	101	-	-	572
16	32	-	-	-	-	362	569	-	-	209	436	115	186	12	24	1,328
-	161	-	104	-	15	-	508	-	-	-	136	-	102	-	-	1,080
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

* *continued on following pages.*

Thos Fisher,
Searcher of the Records.

Articles of Produce Shipped from 1793 to 1831, at the Port of *Calcutta*,

** The preceding Account continued.*

38.—TURMERIC.

YEARS.	United Kingdom.		France.		America.		Hamburgh.		Copenhagen.		Holland.	Gibraltar and Malta.
	Packages.	Maunds.	Packages.	Maunds.	Pack^s.	Maunds.	Pack^s.	Maunds.	Pack^s.	Maunds	Pack^s.	Packages.
1793-4 - 1794-5 -	No Returns.		—	—	—	—	—	—	—	—	—	—
1795-6 -	- -	929	- -	- -	-	-	-	708	-	-	-	- -
1796-7 -	not given.	1,510	- -	- -	-	-	311	900	-	-	-	- -
1797-8 -	555	1,012	- -	- -	435	638	541	1,808	140	163	-	- -
1798-9 -	3,704	4,782	- -	- -	-	-	-	-	979	1,132	-	- -
1799-1800	3,142	3,683	- -	- -	736	829	100	100	178	250	-	- -
1800-1 -	2,193	- -	- -	- -	87	-	-	-	-	-	-	- -
1801-2 -	4,630	- -	- -	- -	342	-	-	-	-	-	-	- -
1802-3 -	1,337	- -	- -	- -	265	-	-	-	-	-	-	- -
1803-4 -	531	- -	- -	- -	110	-	-	-	-	-	-	- -
1804-5 -	152	- -	- -	- -	-	-	-	-	-	-	-	- -
1805-6 -	142	- -	- -	- -	31	-	372	-	-	-	-	- -
1806-7 -	760	- -	- -	- -	734	-	-	-	1,509	-	-	- -
1807-8 -	465	- -	- -	- -	127	-	-	-	-	-	-	- -
1808-9 -	- -	- -	- -	- -	-	-	-	-	-	-	-	- -
1809-10 -	712	- -	- -	- -	1,279	-	-	-	-	-	-	- -
1810-11 -	1,315	- -	- -	- -	572	-	-	-	-	-	-	- -
1811-12 -	6,902	- -	- -	- -	-	-	-	-	-	-	-	- -
1812-13 -	10,414	- -	- -	- -	2,424	-	-	-	-	-	-	- -
1813-14 -	6,023	- -	- -	- -	-	-	-	-	-	-	-	- -
1814-15 -	17,059	- -	- -	- -	-	-	-	-	-	-	-	- -
1815-16 -	14,680	- -	- -	- -	3,407	-	-	-	300	-	-	- -
1816-17 -	30,963	- -	4,200	- -	5,749	-	-	-	-	-	512	- -
1817-18 -	18,728	- -	3,612	- -	1,747	-	-	-	511	-	-	341
1818-19 -	14,298	- -	- -	- -	652	-	-	-	230	-	208	452
1819-20 -	18,457	- -	- -	- -	300	-	-	-	1,816	-	528	200
1820-21 -	8,244	- -	- -	- -	-	-	-	-	-	-	-	- -
1821-22 -	- -	- -	- -	- -	-	-	-	-	-	-	-	- -
1822-23 -	- -	- -	- -	- -	-	-	-	-	-	-	-	- -
1823-24 -	4,211	4,975	- -	- -	-	-	-	-	-	-	-	- -
1824-25 -	639	991	- -	- -	-	-	-	-	-	-	-	- -
1825-26 -	5,108	2,548	- -	- -	19	25	-	-	-	-	-	- -
1826-27 -	2,509	3,004	1,630	1,348	392	530	-	-	-	-	-	- -
1827-28 -	13,348	7,789	3,974	4,128	1,194	1,653	-	-	-	-	-	- -
1828-29 -	15,135	10,228	12,574	13,042	1,215	993	-	-	-	-	-	- -
1829-30 -	- -	6,726	- -	2,371	-	2,783	-	-	-	-	-	- -
1830-31 -	Returns not received.			—	—	—	—	—	—	—	—	—

East India House,
15 August 1832.

to Countries beyond the Territories of the Three Presidencies—*continued.*

38.—TURMERIC—*continued.*

Portugal.	Cape of Good Hope.		Mauritius.		Ceylon.		Penang and Eastwards.		Pegue.		Arabian and Persian Gulfs.		Maldives.		TOTAL.
Packages.	Pack^s.	Mds.	Pack^s.	Mds.	Pack^s.	Mds.	Pack^s.	Mds.	Pack^s.	Mds	Pack^s.	Mds.	Pack^s	Mds.	Maunds.
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
- -	-	-	-	-	-	-	-	6	-	-	-	63	-	-	1,706
- -	-	-	-	-	-	-	-	-	-	-	50	95	-	-	2,505
- -	-	-	-	-	-	-	-	-	-	-	94	135	-	-	3,756
- -	-	-	-	-	-	-	not given	200	-	-	-	-	1	1	6,115
- -	-	-	-	-	-	-	55	110	-	-	-	-	-	-	4,972
167	-	-	-	-	-	-	71	-	-	-	-	-	-	-	- -
- -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- -
- -	-	-	-	-	-	-	280	-	114	-	-	-	10	-	- -
- -	-	-	-	-	-	-	-	-	-	-	65	-	-	-	- -
- -	-	-	-	-	-	-	53	-	-	-	413	-	-	-	- -
- -	-	-	-	-	133	-	150	-	-	-	3,750	-	65	-	- -
- -	25	-	-	-	100	-	160	-	-	-	3,373	-	-	-	- -
- -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- -
- -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- -
- -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- -
- -	-	-	242	-	-	-	-	-	-	-	174	-	-	-	- -
- -	-	-	-	-	-	-	322	-	-	-	63	-	-	-	- -
- -	-	-	-	-	-	-	-	-	-	-	200	-	-	-	- -
- -	100	-	-	-	406	-	-	-	100	-	937	-	140	-	- -
- -	-	-	200	-	101	-	-	-	-	-	1,641	-	-	-	- -
230	217	-	597	-	50	-	40	-	168	-	1,638	-	-	-	- -
- -	40	-	-	-	-	-	-	-	45	-	671	-	-	-	- -
- -	-	-	-	-	-	-	-	-	-	-	244	-	-	-	- -
- -	-	-	155	-	-	-	-	-	-	-	175	-	-	-	- -
1,354	-	-	300	-	-	-	-	-	-	-	809	-	-	-	- -
- -	-	-	-	-	-	-	-	-	-	-	564	-	-	-	- -
- -	-	-	-	-	-	-	-	-	20	-	282	-	-	-	- -
- -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- -
- -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,975
- -	-	-	-	-	-	-	-	-	20	20	-	-	-	-	1,011
- -	2	15	30	29	20	20	171	258	-	-	-	-	-	-	2,895
- -	-	-	-	-	50	50	87	100	-	-	-	-	-	-	5,032
- -	-	-	-	-	-	-	-	-	-	-	147	294	-	-	13,864
- -	50	50	576	672	-	-	-	-	-	-	-	-	-	-	24,985
- -	-	52	-	-	-	-	-	-	-	45	-	-	-	-	11,977
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

* continued on following pages.

Tho^s Fisher,
Searcher of the Records.

Articles of Produce Shipped from 1793 to 1831, at the Port of *Calcutta*,

39.—WAX AND WAX CANDLES - - - - - - -

* *The preceding Account continued.*

YEARS.	United Kingdom.		France.	America.		Copenhagen.		Cadiz.	Portugal.		Brazil.		South America.		Cape of Good Hope.	
	Boxes.	Maunds.	Boxes.	Boxes	Mds.	Boxes	Mds.	Boxes.	Boxes	Mds.	Boxes	Mds.	Boxes.	Maunds.	Boxes	Mds.
1793-4 - 1794-5 -	No Returns.		—	—	—	—	—	—	—	—	—	—	—	—	—	—
1795-6 -	-	7	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1796-7 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1797-8 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1798-9 -	6	12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1799-1800	-	-	-	2	2	22	22	-	-	-	-	-	-	-	-	-
1800-1 -	Value 5,186 *Rs.*		-	-	-	1	-	-	-	-	-	-	-	-	-	-
1801-2 -	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1802-3 -	49	-	-	34	-	-	-	-	-	-	-	-	-	-	-	-
1803-4 -	14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1804-5 -	50	-	-	30	-	-	-	-	-	-	-	-	-	-	-	-
1805-6 -	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1806-7 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	90	-
1807-8 -	-	-	-	1	-	-	-	-	3	-	-	-	-	-	-	-
1808-9 -	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1809-10 -	4,937 *Rs.*		-	1	-	-	-	-	-	-	-	-	-	-	-	-
1810-11 -	7	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-
1811-12 -	4	-	-	2	-	-	-	-	-	-	2	-	-	-	-	-
1812-13 -	-	-	-	-	-	-	-	-	Portugal and Brazil. 2 Boxes.				-	-	3	-
1813-14 -	16	-	-	-	-	-	-	-	5	-	8	-	-	-	-	-
1814-15 -	37	-	-	-	-	-	-	-	3	-	3	-	-	-	144	-
1815-16 -	52	-	-	-	-	-	-	-	-	-	9	-	-	-	10	-
1816-17 -	-	-	-	-	-	-	-	80	13	-	29	-	-	-	40	-
1817-18 -	96	-	-	-	-	-	-	-	9	-	2	-	272	-	5	-
1818-19 -	82	-	-	-	-	-	-	-	11	-	13	-	13	-	12	-
1819-20 -	143	-	-	-	-	-	-	-	-	-	39	-	39	-	62	-
1820-21 -	170	-	-	-	-	-	-	-	8	-	7	-	137	-	37	-
1821-22 -	10	-	-	-	-	-	-	-	-	-	-	-	377	-	72	-
1822-23 -	107	-	38	-	-	-	-	-	-	-	-	-	108	-	67	-
1823-24 -	94	277	-	-	-	-	-	-	-	-	17	20	302	562	61	48
1824-25 -	4	4	-	-	-	-	-	-	-	-	-	-	229	243	5	5
1825-26 -	54	52	-	-	-	-	-	-	2	2	-	-	47	52	10	10
1826-27 -	73	122	-	-	-	-	-	-	2	2	-	-	2	2	16	17
1827-28 -	26	90	-	15	15	-	-	-	-	-	-	-	-	-	3	3
1828-29 -	57	111	-	-	-	-	-	-	-	-	6	7	-	-	1	1
1829-30 -	-	30	-	-	-	-	-	-	-	-	-	-	-	-	-	3
1830-31 -	Returns not received.			—	—	—	—	—	—	—	—	—	—	—	—	—

East India House,
15 August 1832.

to Countries beyond the Territories of the Three Presidencies—*continued.*

39.—WAX AND WAX CANDLES—*continued.*

continued on p. 916

St. Helena.	New South Wales.		Java.		Amboyna.	Mauritius.		Manilla.		New Guinea.		China.		Ceylon.		Penang and Eastwards.	
Maunds.	Boxes	Mds.	Boxes	Mds.	Boxes.	Boxes.	Maunds.	Boxes	Mds.	Boxes	Mds.	Boxes	Maunds.	Boxes	Mds.	Boxes.	Maunds
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1
-	-	19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9
-	6	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	20	20	-	-	-	-	-	2	2	2	5	-	-	-	-	1	1
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	21	22
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11	-
-	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14	-
-	-	-	530 *Rs.*		-	72	-	23	-	-	-	15	-	-	-	109	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13	-
-	-	-	-	-	-	-	-	-	-	-	-	10	-	8	-	65	-
-	-	-	-	-	-	-	-	-	-	-	-	63	-	41	-	26	-
-	-	-	-	-	-	-	-	2	-	-	-	27	-	23	-	21	-
-	4	-	-	-	-	55	-	-	-	-	-	7	-	6	-	58	-
-	11	-	-	-	-	-	-	13	-	-	-	7	-	-	-	5	-
-	2	-	-	-	-	-	-	-	-	-	-	15	-	50	-	28	-
-	47	-	-	-	-	215	-	-	-	-	-	17	-	-	-	29	-
-	27	-	76	-	4	276	-	16	-	-	-	1	-	12	-	129	-
-	-	-	16	-	-	242	-	-	-	-	-	15	-	-	-	15	-
-	29	-	17	-	23	74	-	-	-	-	-	30	-	-	-	59	-
-	1	-	62	-	2	84	-	-	-	-	-	5	-	-	-	10	-
-	4	-	40	-	-	104	-	-	-	-	-	9	-	-	-	10	-
-	33	-	16	-	-	123	-	-	-	-	-	2	-	13	-	18	-
-	13	-	73	-	-	25	-	-	-	-	-	33	-	-	-	20	-
-	-	-	-	-	-	-	-	-	-	-	-	10	-	-	-	11	-
-	36	-	136	-	-	67	-	30	-	-	-	3	-	8	-	8	-
-	4	-	25	-	-	118	-	-	-	-	-	6	-	-	-	33	-
-	39	-	6	-	-	148	-	-	-	-	-	6	-	2	-	40	-
-	43	-	53	-	-	26	-	-	-	-	-	64	-	-	-	27	-
-	-	-	-	-	-	19	19	-	-	-	-	2	2	13	13	11	11
-	-	-	6	6	-	25	25	-	-	-	-	not given.	285	-	-	11	10
-	10	8	1	1	-	14	14	28	30	-	-	38	73	-	-	6	* 6
-	30	30	-	-	-	2	2	-	-	-	-	13	13	-	-	10	10
-	60	60	2	2	-	163	169	-	-	-	-	3	3	-	-	2	2
-	20	20	-	-	-	19	21	-	-	-	-	6	8	-	-	11	11
91	-	21	-	6	-	-	33	-	-	-	-	-	4	-	1	-	5
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

* continued on following page.

Thoˢ Fisher,
Searcher of the Records.

Articles of Produce Shipped from 1793 to 1831, at the Port of *Calcutta—continued.*

continued from p. 915

39.—WAX AND WAX CANDLES.

YEARS.	Sumatra.		Pegue.		Arabian and Persian Gulfs.		Maldives.	TOTAL.
	Boxes	Mds.	Boxes	Mds.	Boxes	Mds.	Boxes.	Maunds.
1793-4 - 1794-5 -	No Returns.			—	—	—	—	—
1795-6 -	-	-	-	-	-	2	-	10
1796-7 -	-	-	-	-	-	39	-	67
1797-8 -	-	-	-	-	1	1	-	7
1798-9 -	-	-	-	-	2	4	-	44
1799-1800	-	-	-	-	4	8	-	54
1800-1 -	18	-	-	-	-	-	-	-
1801-2 -	-	-	23	-	8	-	-	-
1802-3 -	2	-	6	-	-	-	-	-
1803-4 -	2	-	-	-	3	-	-	-
1804-5 -	30	-	2	-	1	-	-	-
1805-6 -	3	-	-	-	23	-	-	-
1806-7 -	-	-	-	-	26	-	-	-
1807-8 -	-	-	1	-	5	-	-	-
1808-9 -	-	-	44	-	6	-	-	-
1809-10 -	-	-	-	-	11	-	-	-
1810-11 -	25	-	-	-	16	-	-	-
1811-12 -	38	-	-	-	1	-	-	-
1812-13 -	4	-	-	-	-	-	-	-
1813-14 -	-	-	-	-	-	-	-	-
1814-15 -	8	-	-	-	-	-	-	-
1815-16 -	-	-	-	-	8	-	-	-
1816-17 -	8	-	-	-	3	-	-	-
1817-18 -	-	-	-	-	-	-	-	-
1818-19 -	-	-	-	-	-	-	-	-
1819-20 -	21	-	-	-	2	-	-	-
1820-21 -	-	-	-	-	1	-	-	-
1821-22 -	8	-	-	-	2	-	2	-
1822-23 -	29	-	-	-	-	-	-	-
1823-24 -	-	-	39	44	2	2	-	998
1824-25 -	10	30	32	33	-	-	-	641
1825-26 -	-	-	26	24	3	6	-	278
1826-27 -	-	-	21	21	-	-	-	219
1827-28 -	-	-	8	8	2	2	-	354
1828-29 -	-	-	19	22	3	3	-	204
1829-30 -	-	-	-	11	-	-	-	205
1830-31 -	Returns not received.						—	—

* *The preceding Account continued.*

Notes.—In addition to the articles of produce which appear by the annexed statement to have been shipped at Calcutta for countries beyond the territories of the Three Presidencies, between the years 1793 and 1831, the following occur occasionally in the Reports of External Commerce:

Brassware,
Cardamoms,
Carthamus dye,
Cigars,
Cutch,
Dammer,
Gram and Peas,
Iron-work,
Jagree,
Lapis Lazule,
Mats,
Myrabitons,
Nux Vomica,
Tamarinds,
Tents.

The following articles also occur as having been articles of export from Calcutta, but the accounts do not afford information respecting the quantities exported; the value only is given:

Bengal paper,
Books,
Boots and Shoes,
Commercolly Feathers,
Cow Tails,
Drugs,
Gold and silver Thread,
Horn tips,
Oil of sorts,
Putcheck,
Salt Provisions,
Skins,
Tallow Candles,
Timber and Planks.

In consequence of variations in the mode of preparing the Commercial Reports in India, it has been found necessary, in several instances, to state the number of packages, chests, or other indefinite quantities, instead of maunds, pieces and other definite quantities, which are not given in the Reports between 1800-1 and 1823-24.

East India House,
15 August 1832.

Thos Fisher,
Searcher of the Records.

Appendix, No. 32.

Articles of Produce or Manufacture Imported, from 1793 to 1831.

Appendix, No. 32.

A RETURN of the Quantity of each Article of PRODUCE or MANUFACTURE Imported in each Year from 1793 to 1831, from Countries beyond the Territories of the Three Presidencies; distinguishing the Importation into the Ports of each Presidency, and the Countries from whence Imported.

THE Records which have been received from the Three Presidencies do not furnish materials for a compliance with this Order.

East India House,
15 August 1832.

J. Mill,
Examiner of India Correspondence.

Appendix, No. 33.

Foreign Articles sent into the Interior of each Presidency from 1793 to 1831.

Appendix, No. 33.

A RETURN of the Quantity of each Article of FOREIGN PRODUCTION or MANUFACTURE (including the Productions and Manufactures of the United Kingdom) sent into the Interior of each Presidency from the Ports of the Presidency, in each Year from 1793 to 1831, so far as the same can be complied with, as follows:

—(No. 1.)—

A RETURN, showing the Quantity, or in cases where Quantity could not be ascertained, the Value of each Article of Foreign Production or Manufacture (including the Productions and Manufactures of the United Kingdom) sent into the Interior of the Presidency of *Bengal* from the Port of *Calcutta,* in each Year from 1793 to 1831, so far as the same can be complied with.

—(No. 2.)—

A RETURN, showing the Quantity, or in cases where Quantity could not be ascertained, the Value of each Article of Foreign Production or Manufacture (including the Productions and Manufactures of the United Kingdom) sent into the Interior of the Presidency of *Fort St. George* from the Port of *Madras,* in each Year from 1793 to 1831, so far as the same can be complied with.

THE Returns of Internal Commerce received from *Bombay* do not state Quantities.

East India House,
15 August 1832.

J. Mill,
Examiner of India Correspondence.

Appendix, No. 33. - - - - - - -

(1.)—A RETURN, showing the Quantity, or in cases where Quantity could not be ascertained, the Manufactures of the United Kingdom), sent into the Interior of the Presidency of *Bengal* from

YEARS.	ALUM.	BROAD CLOTH.	COTTON.			METALS. - - - -				
			Yarn.	Twist.	Mule Twist.	Brass and Brass Ware.	Copper.	Iron.	Lead.	Quicksilver.
	Cwt.	Pieces.	Lbs.	Lbs.	Lbs.	Cwt.	Cwt.	Cwt.	Cwt.	Cwt.
1793 - to 1811-12 -	- -	- -	- -	The Reports of the Internal Commerce of Bengal for these years do not						
1812-13 -	- -	- -	- -	- -	- -	- -	7,006 ½	14,488 ¼	6,251 ¾	295
1813-14 -	- -	3,381	- -	- -	- -	- -	9,709	2,960	7,350	494 ¼
1814-15 -	- -	4,635	- -	- -	- -	- -	29,952	5,425 ¾	9,755	475 ¾
1815-16 -	- -	3,908	- -	- -	- -	- -	37,964 ½	9,477 ½	5,788 ¼	358
1816-17 -	- -	3,707	- -	- -	- -	- -	30,075 ¼	15,574 ¾	13,624 ½	1,458 ½
1817-18 -	- -	2,355	- -	- -	- -	1,938	26,196	19,970 ½	36,038 ½	1,474 ½
1818-19 -	- -	5,633	- -	- -	- -	2,914 ½	47,748 ¾	15,857 ½	30,583	2,498
1819-20 -	- -	9,244	- -	- -	- -	7,313 ¼	46,684 ¼	35,535 ¾	5,021	598
1820-21 -	- -	5,546	- -	- -	- -	5,931 ¾	31,903	26,942	11,247 ¾	836
1821-22 -	- -	7,590	- -	- -	- -	1,827 ½	26,265 ¼	25,591 ¼	6,648 ½	594 ½
1822-23 -	- -	5,108	- -	- -	- -	38	41,068 ¾	29,801 ¾	4,788 ¼	369 ¾
1823-24 -	7,806 ¾	7,346	- -	- -	- -	73 ¼	39,622 ¾	30,055 ¼	5,740	654 ¼
1824-25 -	5,440 ½	5,401	- -	- -	- -	53 ½	30,647 ½	25,290 ¼	2,112 ¼	328
1825-26 -	54,530	13,981	- -	- -	- -	426 ¾	17,453 ½	219,020½	2,858 ¼	812
1826-27 -	15,268	9,629	- -	- -	- -	918 ¾	10,541 ¼	34,284 ¾	5,751 ¾	419 ¾
1827-28 -	- -	5,430	82,738	432,878	339,234	- -	53,666 ¾	52,562 ¾	13,507 ¼	169
1828-29 -	4,132 ¼	7,609	149,076	642,306	464,776	- -	30,582 ¼	65,664 ¾	16,042 ¾	- -
1829-30 -	13,385 ¾	11,838	98,154	398,930	918,646	- -	35,948 ¼	54,087 ¾	13,048 ¼	954 ¾
1830-31 -	- -	- -	- -	- -	- -	- -	- -	The Returns for this Year		

Note.—The Bengal Accounts of Quantities from 1812-13 to 1829-30 give them in maunds only, which
This Account includes some items, such as Spices and Liquors, of which it is possible that

East India House,
15 August 1832.

Appendix, No. 33.

Value of each Article of Foreign Production or Manufacture, (including the Productions and the Port of *Calcutta*, in each Year from 1793 to 1831, so far as the same can be complied with.

METALS.			SPICES.		TEA.	ARTICLES of which the VALUE only is given.				
Speltre.	Steel.	Tin.	Various.	Pepper.		Chanks.	Liquors.	Piece Goods (Foreign).	Red Lead.	Sundries. (Europe.)
Cwt.	Cwt.	Cwt.	Cwt.	Cwt.	Chests.	Sa. Rs.	Sa. Rs.	Sa. Rs.	Sa. Rs.	Sa. Rs.
contain the information necessary for a compliance with this Order.										
12,048	325	7,290 ¾	- -	20,233 ½	- -	3,10,313	5,22,536	- -	- -	42,04,637
13,978 ¾	287	6,809	740 ¾	19,870 ¼	- -	1,83,120	5,72,010	- -	- -	41,85,749
16,538 ¾	774 ½	5,669 ¾	537 ¼	2,060 ¼	- -	1,35,688	5,94,622	- -	- -	42,39,379
13,232	731 ½	14,317	970 ¾	16,778 ½	- -	2,23,140	5,64,118	- -	- -	55,64,674
37,929 ¼	915 ¼	3,487 ½	1,258 ½	9,788	- -	1,62,975	5,31,572	- -	- -	69,34,645
28,806 ¾	1,883 ¾	9,121 ¾	1,224	13,139	- -	1,01,391	3,67,129	- -	- -	73,42,718
21,200	1,569	7,320	2,401 ½	13,047 ½	- -	1,43,496	2,09,884	- -	- -	93,90,228
27,318 ½	603 ¼	6,921 ¾	949 ½	12,945	- -	2,78,867	2,60,494	- -	- -	67,78,241
16,799 ¾	2,306 ¼	13,792	1,155 ¼	19,395 ¾	- -	81,369	3,03,824	- -	- -	1,05,19,205
25,040	2,919	6,532 ¼	1,941	13,034 ¼	- -	1,16,019	4,62,357	- -	- -	1,01,02,500
28,172 ¾	737 ¼	5,395 ¼	737 ¼	15,449 ¾	- -	1,14,036	3,01,292	- -	- -	1,07,67,713
31,621 ¼	2,424 ¾	6,185 ¾	2,047	23,108 ½	- -	2,45,937	2,24,397	6,44,496	- -	99,21,645
74,256 ¾	6,367 ½	3,736	1,253 ½	10,966 ¾	777	1,08,386	1,42,235	4,30,302	- -	1,10,04,260
93,699	1,458 ½	11,507 ¾	7,662 ½	465,698 ½	- -	7,35,454	5,60,583	15,80,762	- -	62,42,826
47,944 ¼	700 ¾	10,933 ¾	904 ¼	24,517 ¼	- -	1,65,662	8,05,950	17,84,811	- -	42,31,720
86,463 ¾	566 ¾	6,044 ½	2,986 ½	20,042 ¼	- -	1,82,877	4,11,423	29,61,772	- -	62,55,501
67,388 ½	470 ¾	11,267 ½	2,530 ¾	18,439	- -	95,329	3,13,110	23,58,377	60,999	59,04,845
55,004 ½	1,321 ½	5,516 ¾	4,595 ¾	21,214 ½	- -	74,527	2,66,156	19,72,906	56,013	53,91,205
have not yet been received.										

have been changed into avoirdupois weight, at 82 lbs. for the Bazar, and 75 lbs. for the Factory maund.
a small portion of that which was sent into the Interior might have been the produce of India.

Tho *Fisher*,
Searcher of the Records.

(2.)—A RETURN, showing the Quantity, or in cases where Quantity could not be ascertained, the Value of
the United Kingdom), sent into the Interior of the Presidency of *Fort St. George* from the

	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.
						DRUGS - - - - - -					
YEARS.	ALUM.	BORAX or TINCAL.	BRIMSTONE.	COFFEE.	COW TAILS, White.	Aloes.	Arsenic.	Camphor.	China Root.	Coriander Seeds.	Fennel Seeds.
	Cwt.	Cwt.	Cwt.	Cwt.	Cwt.	Cwt.	Cwt.	Cwt	Cwt.	Cwt.	Cwt.
1793 to 1823–4	The Reports of Internal Commerce received from Fort St. George for these years do not contain the informa-										
1824–5	450	167	- -	61	- -	47	119	58	161	1,355	- -
1825–6	373	152	- -	195	- -	- -	25	191	329	936	- -
1826–7	151	154	- -	271	- -	- -	36	208	250	1,183	- -
1827–8	378	276	288	547	2 ½	- -	30	300	350	1,480	- -
1828–9	890	174	134	323	5	- -	25	290	341	1,999	- -
1829–30	565	144	142	426	4	- -	19	264	239	890	- -
1830–31	325	195	166	480	6	- -	17	209	151	1,587	17

24.	25.	26.	27.	28.	29.	30.	31.	32.	33.	34.	35.
FRUITS (*continued.*)			GUMS.				METALS - - - -				
Dates.	Raisins.	GOLD and SILVER LACE and THREAD	Benjamin.	Dammer.	Glue.	Hing, or Assafœtida.	Brass.	Copper.	Lead.	Tin.	Tutenague.
Cwt.	Cwt.	Pieces.	Cwt.	Cwt	Cwt.	Cwt.	Cwt.	Cwt.	Cwt.	Cwt.	Cwt.
The Reports of Internal Commerce received from Fort St. George for these years do not contain the informa-											
277	29	- -	838	- -	- -	44	- -	1,960	86	291	1,921
525	73	- -	1,138	- -	- -	51	95	820	459	- -	1,712
479	105	56	1,229	128	56	38	111	491	582	- -	769
432	155	100	1,268	252	- -	42	144	1,365	142	671	1,542
522	145	195	832	246	- -	18	238	1,267	109	473	3,224
669	41	233	868	282	- -	15	67	967	164	764	4,676
1,194	170	- -	755	155	- -	18 ½	83	1,544	155	621	1,428

East India House,
15 August 1832.

each Article of FOREIGN PRODUCTION or MANUFACTURE (including the Productions and Manufactures of Port of *Madras*, in each Year from 1793 to 1831, so far as the same can be complied with.

12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.
DRUGS.										DYES.	FRUITS.
Gallingal.	Ginger, Dry.	Liquorice.	Long Pepper and Roots.	Musk.	Mustard Seed.	Quicksilver	Saffron.	Sal Ammoniac.	Drugs of Sorts.	Sapan Wood.	Almonds.
Cwt.	Cwt.	Cwt.	Cwt.	Lbs.	Cwt.	Cwt.	Lbs.	Cwt	Cwt.	Cwt.	Cwt.
tion necessary for a compliance with this Order.					—	—	—	—	—	—	—
271	446	- -	334	2 ¼	173	11	78	- -	341	- -	119
249	420	- -	802	- -	674	- -	5 ½	- -	449	- -	225
112	476	- -	538	29	233	13	84	- -	387	- -	114
302	440	75	758	- -	90	44	- -	24	- -	205	120
259	397	- -	719	39	76	26	56	- -	- -	174	108
376	117	- -	703	2 ½	- -	53	- -	- -	- -	140	132
- -	315	- -	830	- -	- -	6	- -	- -	- -	220	129

*

36.	37.	38.	39.	40.	41.	42.	43.	44	45.	46.	
METALS.	PAINTS.				PUT-CHACK LEAVES.	SPICES - - - - *continued.*					YEARS
Metals of Sorts.	Arthal.	Red Lead.	White Lead.	Vermilion.		Cardamoms.	Cardamom Seeds	Cinnamon	Cloves.	Cubebs.	
Cwt.	Cwt.	Cwt.	Cwt.	Cwt.	Cwt.	Cwt	Cwt.	Cwt.	Cwt.	Cwt.	
tion necessary for a compliance with this Order					- -	- -	- -	- -	- -	- -	1793 to 1823-4
34	70	- -	- -	- -	- -	129	- -	47	48	- -	1824-5
- -	75	Red Lead and other Paints 176	- -	- -	- -	59	65	73	114	-	1825-6
- -	133	90	14	10	53	57	- -	46	182	18	1826-7
- -	233	61	101	7	71	70	- -	94	173	10	1827-8
40	182	136	- -	11	32	8	129	81	161	7	1828-9
34	190	193	37	6	33	106	- -	94	120	- -	1829-30
25	165	60	68	14	- -	18	105	72	231	- -	1830-31

(*continued*)

Thos Fisher,
Searcher of the Records.

(2.)—Quantity or Value of Articles of Foreign Production or Manufacture sent

contd.	47.	48.	49.	50.	51.	52.	53.	54.	55.	56.	57.
YEARS.	SPICES—*continued.*			SUGAR.	TENTS.	TWINE.	AMMUNITION.	BARLEY.	BOOKS.	BRASS LEAVES.	CHINA STONE.
	Mace.	Nutmegs.	Pepper.								
	Cwt.	Cwt.	Cwt.	Cwt.	No.	Cwt.	M. Rs.	M. Rs.	M. Rs.	M. Rs.	M. Rs.
1793 to 1823-4	The Reports of Internal Commerce received from Fort St. George for these years do not contain the informa-										
1824-5	7	70	269	532	- -	- -	- -	- -	- -	- -	- -
1825-6	64	103	586	983	- -	61	- -	- -	- -	- -	- -
1826-7	10	35	367	735	5	105	- -	- -	6,602	- -	- -
1827-8	43	35	565	905	- -	68	3,026	1,196	6,621	- -	- -
1828-9	16	40	1,048	894	- -	- -	1,164	- -	9,267	- -	2,141
1829-30	8	30	1,215	667	- -	- -	- -	- -	6,591	1,396	4,808
1830-31	8	66	307	195	- -	- -	- -	- -	9,603	- -	- -

70.	71.	72	73.	74.	75.	76.	77.	78.	79.	80.	81.
LIQUORS—*continued.*											
SPIRITUOUS.			WINES.								Liquors of Sorts.
Arrack.	Brandy.	Gin.	Champagne.	Claret (English and French.)	Lisbon.	Madeira.	Port.	Sherry.	Teneriffe.	Vin de Grave.	
M. Rs.	M. Rs.	M. Rs.	M. Rs.	M. Rs.	M. Rs.	M. Rs.	M. Rs.	M. Rs.	M. Rs.	M. Rs.	M. Rs.
* The Reports of Internal Commerce received from Fort St. George for these years do not contain the information neces-											
10,410	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	18,324
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	78,418
15,795	2,336	- -	2,911	38,792	- -	53,527	16,073	34,403	1,254	1,448	4,022
22,346	115,704	17,486	5,073	26,223	2,036	50,400	11,048	33,426	- -	- -	11,514
22,984	25,074	3,717	3,666	25,602	2,685	40,830	13,354	49,800	2,852	- -	5,051
17,500	35,192	55,962	3,369	16,188	1,990	24,772	10,921	57,748	1,412	- -	15,125
11,604	30,833	5,116	3,656	12,403	- -	21,816	11,209	52,623	- -	- -	9,360

East India House,
15 August 1832.

into the Interior of *Fort St. George* from *Madras*, from 1793 to 1831—*continued.*

58.	59.	60.	61.	62.	63.	64.	65.	66.	67.	68.	69.
				DRUGS.						LIQUORS.	
										MALT.	
CONFECTIONERY.	CORALS.	CORKS.	CRACKERS.	Camphor, Green.	EARTHENWARE.	GLASSWARE.	GLASS, LOOKING.	HATS.	LANTERNS.	Ale.	Beer.
M. Rs.	M. Rs.	M. Rs.	M. Rs.	M. Rs.	M. Rs.	M. Rs.	M. Rs.	M. Rs.	M. Rs.	M. Rs.	M. Rs.
tion necessary for a compliance with this Order.					—	—	—	—	—	—	—
-	1,000	-	-	3,681	-	-	-	-	-	-	-
-	-	-	-	1,951	-	-	-	-	-	-	-
-	21,123	1,358	-	1,070	1,831	8,595	-	-	-	-	43,582
1,485	-	2,169	-	6,431	5,092	18,770	-	-	-	-	61,280
2,757	16,662	3,478	2,953	9,282	6,127	13,325	-	1,396	-	6,352	72,570
1,707	2,070	1,881	2,560	10,537	3,019	9,642	7,750	-	1,238	7,782	66,298
-	6,583	2,316	-	5,519	3,088	10,326	4,422	1,606	-	1,805	32,331

*

82.	83.	84.	85.	86.	87.	88.	89.	90.	91.	92.	93.	94.	95.	- - -
METALS.			OILMAN'S STORES.								PAPER			
Iron and Iron-mongery	Tin, Tumbhal.	MILLINERY.	Cheese.	Hams.	Pickles.	Salmon.	Sauces.	Tongues	Vinegar	Oilman's Stores, of Sorts	Gilt.	Painted.	Bundles.	YEARS.
M. Rs.	M. Rs.	M. Rs.	M. Rs.	M. Rs.	M. Rs.	M. Rs.	M. Rs.	M. Rs.	M. Rs.	M. Rs.	M. Rs.	M. Rs.	M. Rs.	
sary for a compliance with this Order					-	-	-	-	-	-	-	-	-	1793 to 1823-4
18,058	-	-	-	-	-	-	-	-	-	-	-	-	-	1824-5
4,893	-	-	-	-	-	-	-	-	-	-	-	-	-	1825-6
10,936	-	3,633	4,709	3,652	1,614	1,432	2,456	1,682	-	-	-	-	-	1826-7
20,980	-	5,655	3,450	3,172	1,898	2,231	3,076	1,440	1,126	1,428	2,344	-	-	1827-8
53,970	-	5,772	6,102	6,454	2,271	1,333	3,129	1,270	-	1,715	-	1,182	-	1828-9
43,808	-	3,258	3,168	3,726	2,240	-	1,744	-	1,212	2,584	-	1,048	1,630	1829-30
41,102	1,745	2,134	3,495	5,382	-	-	1,123	-	-	7,142	-	-	-	1830-31

(*continued*)

Thoˢ Fisher,
Searcher of the Records.

(2.)—Quantity or Value of Articles of Foreign Production or Manufacture sent into the Interior of *Fort St. George* from *Madras*, from 1793 to 1831—*continued.*

contd.	96.	97.	98.	99.	100.	101.	102.	103.	104.	105.	106.	107.	108.	109.
YEARS.	PIECE GOODS (COTTON) EUROPE.							NANKEENS.	PIECE GOODS (SILK) EUROPE.			RACKETS.	ROSE WATER	SADDLERY
	Cambrics.	Chintz.	Handkerchiefs.	Guttesellas.	Long Cloth.	Muslin.	Piece Goods of Sorts.		Lustrings.	Satin.	Piece Goods of Sorts.			
	M. Rs.	M. Rs.	M. Rs.	M. Rs.	M. Rs.	M. Rs.	M. Rs.	M. Rs.	M. Rs.	M. Rs.	M. Rs.	M Rs.	M. Rs.	M. Rs.
1793 to 1823-4	The Reports of Internal Commerce received from Fort St. George for these years do not contain the information necessary for a compliance with this Order.													
1824-5	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
1825-6	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	4,539	- -
1826-7	- -	- -	- -	- -	- -	3,429	9,037	8,836	- -	3,127	- -	- -	1,895	1,600
1827-8	- -	5,100	- -	- -	4,704	9,418	5,369	10,316	- -	6,372	- -	- -	2,059	3,120
1828-9	- -	2,196	- -	- -	3,802	7,891	9,581	3,245	- -	5,937	- -	- -	1,081	2,508
1829-30	2,039	3,526	- -	4,191	3,482	5,981	4,747	3,336	- -	8,538	6,440	- -	1,742	1,123
1830-31	1,449	3,722	3,957	6,549	- -	2,242	11,216	5,979	3,731	5,778	1,362	1,268	1,441	- -

110.	111.	112.	113.	114.	115.	116.	117.	118.	119.	120.	121.	
SILK THREAD	STATIONERY.	STOCKINGS.	SUGAR CANDY.	TEA.	~~UMBRELLAS~~	WOOLLENS (EUROPE).					SUNDRIES (EUROPE and CHINA ARTICLES).	YEARS.
						Broad Cloth.	Flannel.	Shawls.	Wearing Apparel.	Woollens.		
M. Rs.	M. Rs.	M. Rs.	M. Rs.	M. Rs.	M. Rs.	M. Rs.	M. Rs.	M. Rs.	M. Rs.	M. Rs.	M. Rs.	
The Reports of Internal Commerce received from Fort St. George for these years do not contain the information necessary for a compliance with this Order.												1793 to 1823-4
- -	- -	- -	11,033	- -	- -	- -	- -	1,819	- -	- -	29,178	1824-5
- -	- -	- -	16,741	- -	- -	- -	- -	9,205	- -	- -	2,51,725	1825-6
- -	5,895	- -	17,063	14,271	- -	8,351	1,373	11,597	- -	6,144	1,78,662	1826-7
- -	17,497	- -	23,464	17,489	4,755	21,769	- -	7,547	6,019	9,158	1,97,342	1827-8
- -	9,272	1,273	16,383	12,468	6,496	9,155	1,680	11,153	4,819	13,101	1,95,100	1828-9
- -	9,733	- -	19.465	7,899	5,937	14,174	- -	4,094	5,814	8,449	2,08,232	1829-30
4,00,361	6,988	- -	12,447	12,954	5,684	11,538	- -	4,768	3,651	4,571	1,73,083	1830-31

East India House,
15 August 1832.

Tho^s Fisher,
Searcher of the Records.

Appendix, No. 34.

Articles received at the Ports of each Presidency from the Interior, from 1793 to 1831.

Appendix, No. 34.

A RETURN of the Quantity of each Article received in each Year from 1793 to 1831, at the Ports of each Presidency from the Interior of the Presidency, so far as the same can be complied with, as follows:

—(No. 1.)—

A RETURN, showing the Quantity, or in cases where Quantity could not be ascertained, the Value of each Article of Indian Production or Manufacture received in each Year from 1793 to 1831, at the Port of *Calcutta*, from the Interior of the Presidency of *Bengal*, so far as the same can be complied with.

—(No. 2.)—

A RETURN, showing the Quantity, or in cases where Quantity could not be ascertained, the Value of each Article of Indian Production or Manufacture received in each Year from 1793 to 1831, at the Port of *Madras*, from the Interior of the Presidency of *Fort St. George*, so far as the same can be ascertained.

THE Returns of Internal Commerce received from *Bombay* do not state Quantities.

East India House,
15 August 1832.

J. Mill,
Examiner of India Correspondence.

(1.)—A RETURN showing the Quantity, or in cases where Quantity could not be ascertained, the Value
the Port of *Calcutta*, from the Interior of the Presidency

	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
YEARS.	BEETLE NUTS.	CARPETS and BLANKETS.	CHUNAM.	COTTON.	COTTON THREAD.	ELEPHANTS' TEETH.	GHEE.	GINGER.	GRAM of SORTS.	GUM.
	Cwt.	Pieces.	Cwt.	Cwt.	Lbs	Cwt.	Cwt.	Cwt.	Cwt.	Cwt.
1793-4 to 1811-12	The Reports of Internal Commerce received from Bengal for these years do not contain the information neces-									
1812-13	30,479	- -	308,944 ½	75,086 ¼	- -	49 ¾	7,571 ¾	- -	187,590 ¼	- -
1813-14	50,573 ½	- -	407,965 ¼	265,883 ½	- -	130 ¼	6,677	- -	153,837 ¾	- -
1814-15	24,969	- -	406,401 ½	259,679 ¼	- -	89 ¼	4,015	- -	104,896 ½	- -
1815-16	17,821 ¾	- -	457,056 ¼	303,607 ¼	- -	218 ¾	3,921	- -	96,375	- -
1816-17	19,087 ¾	- -	460,360 ½	536,897 ¼	- -	115 ¾	6,792	- -	164,407 ¾	- -
1817-18	20,088 ½	- -	360,300	783,411 ¾	- -	55 ¾	9,430	- -	265,490 ¼	- -
1818-19	22,891 ¾	- -	294,919 ½	524,993 ¼	- -	94 ½	18,094 ½	- -	373,256	- -
1819-20	19,155 ¼	- -	469,715	235,692	- -	264 ¼	20,507 ½	- -	358,833 ½	- -
1820-21	27,123	- -	408,637 ½	282,197	- -	140 ½	22,383	- -	528,453 ½	- -
1821-22	38,972 ¾	- -	528,819 ½	287,768 ¾	- -	112 ¾	19,973 ½	- -	577,042 ¾	- -
1822-23	39,793 ½	- -	494,424	158,167	- -	122 ¼	19,938	- -	681,400 ½	- -
1823-24	53,237 ¾	51,260	579,784 ½	132,386	120,294	132 ½	21,451 ¾	3,435 ½	487,431 ½	- -
1824-25	51,609 ½	57,273	456,368 ¾	283,113 ¾	169,330	109	17,663 ¾	- -	603,214	- -
1825-26	47,006 ½	39,210	351,970 ¼	178,687 ½	336,692	92 ¼	16,757 ¼	- -	935,106	- -
1826-27	46,677	66,798	572,494	336,175 ¾	110,208	144 ¼	21,820	5,918 ½	378,425 ½	- -
1827-28	61,549 ¾	51,611	566,832 ¼	235,047 ¾	64,452	111 ¼	22,710 ½	11,674 ¾	558,477 ½	- -
1828-29	58,017 ¼	63,455	556,433	219,683 ¾	29,110	148 ½	17,558 ½	9,274 ¾	577,449	1,830 ¼
1829-30	52,010 ¾	63,919	507,897 ¾	202,974 ¾	24,272	134 ¾	14,826 ½	4,884	530,830	235
1830-31	The Returns for this year have not yet been received.					—	—	—	—	—

22.	23.	24.	25.	26.	27.	28.	29.	30.	31.	32.	33.
PIECE GOODS.			SAF-FLOWER	SALT-PETRE.	SAPAN WOOD.	SEEDS of SORTS.	SHAWLS.	SHAWL and BEYAN-JEE WOOL.	SILK.	SOAP.	SUGAR.
Cotton.	Silk.	Embroidered.									
Pieces	Pieces	Pieces.	Cwt.	Cwt.	Cwt.	Cwt.	Pieces.	Cwt.	Cwt.	Cwt.	Cwt.
The Reports of Internal Commerce received from Bengal for these years do not contain the information necessary for a											
4,000,954	- -	- -	3,079 ½	17,899 ½	- -	290,025 ¼	5,226	- -	7,996 ½	- -	120,180 ½
2,779,579	- -	- -	1,227	34,335 ¼	- -	26,786 ¼	5,456	- -	5,333	- -	120,049 ½
3,451,685	- -	- -	3,018 ¾	62,403 ¼	- -	21,916	2,803	- -	11,244 ¼	- -	197,624 ¼
5,588,766	- -	- -	4,666	99,808 ¼	- -	18,520 ¼	3,309	- -	9,912 ½	- -	159,433 ½
7,868,791	- -	- -	2,028	196,587	- -	20,226 ¼	2,478	- -	5,601 ½	- -	311,753 ¾
5,797,979	- -	- -	2,350 ¼	127,315 ¾	- -	25,800	4,925	- -	6,861	- -	345,273 ½
4,175,171	- -	- -	1,202 ¼	133,873	- -	10,600	2,546	- -	5,887	- -	447,370 ¾
4,622,433	364,530	- -	1,097 ½	349,679 ½	- -	16,074 ¼	4,773	- -	13,929 ¾	- -	469,563 ½
3,586,330	377,172	- -	2,862 ¾	302,809	- -	13,732	4,883	- -	17,165 ¾	- -	331,400 ¾
3,934,953	559,259	- -	4,838 ¾	259,717	- -	16,924 ¼	5,509	154 ½	13,634 ¾	- -	333,914 ¼
3,977,034	590,225	- -	8,417 ½	198,871 ¾	- -	19,234	4,108	921 ¾	12,456	- -	293,508
3,781,144	468,336	2,222	7,638 ½	286,708 ¼	2,260	23,349 ½	5,830	846 ¼	11,592 ¾	- -	237,600 ¾
2,440,833	564,864	2,064	7,625 ¼	189,938 ¾	3,423 ½	22,970 ¼	4,518	217 ½	14,832 ½	- -	342,648 ¼
3,431,109	480,504	15,225	4,296 ¼	158,896 ¼	- -	7,850	3,787	142 ¾	14,737 ¼	- -	199,544
2,627,231	455,439	3,731	3,177 ½	315,563	- -	101,834 ¼	4,028	- -	12,724 ½	- -	320,600 ¼
1,872,318	454,828	1,679	3,692 ¼	224,902 ¼	- -	15,498 ¾	3,994	- -	12,654 ¼	- -	197,702
1,698,803	456,714	853	2,949 ¾	258,638	- -	20,620	2,383	- -	17,997 ½	739 ½	389,669 ¾
1,334,395	406,265	928	2,299	235,712 ¼	- -	16,519 ¼	2,761	- -	13,054	538 ¾	366,239
The Returns for this year have not yet been received					- -	- -	- -	- -	- -	- -	- -

Note.—The Bengal Accounts of Quantities from 1812–13 to 1829–30 give them in maunds only, which

East India House, 15 August 1832.

of each Article of Indian Production or Manufacture received in each Year from 1793 to 1831, at of *Bengal*, so far as the same can be ascertained.

11.	12	13.	14.	15.	16.	17.	18	19.	20	21.	
GUNNIES and GUNNY BAGS.	HEMP.	INDIGO.	JAGREE.	LAC of SORTS.	LONG PEPPER and ROOTS.	MUN-JEET.	OIL.	OIL, CASTOR.	OIL SEEDS.	OPIUM.	
Pieces.	Cwt.	Cwt.	Cwt.	Cwt.	Cwt.	Cwt.	Cwt.	Cwt	Cwt.	Chests.	
sary for a compliance with this Order				—	—	—	—	—	—	—	
4,334,288	- -	49,475 ¼	- - -	13,125 ¾	- -	- -	8,499 ½	- -	- - -	- -	
4,380,504	- -	50,096	- - -	9,364 ¾	- -	- -	7,546 ¼	- -	241,798 ¼	- -	
4,157,789	- -	68,746 ¾	- - -	2,301	- -	- -	3,399 ½	- -	216,533 ½	- -	
3,921,388	- -	76,661	- - -	21,880	- -	- -	820 ¾	- -	125,326 ¾	- -	*
3,869,091	- -	58,580 ¼	- - -	24,290 ¼	- -	- -	5,439	- -	198,832 ½	- -	
5,743,005	- -	48,732	- - -	16,205 ½	- -	- -	6,180 ¾	- -	275,725 ¾	- -	
4,638,359	-	45,642 ¾	- - -	9,792 ¼	- -	- -	10,015 ¾	- -	345,688 ½	- -	
8,116,541	514 ¾	70,932 ½	- - -	17,039	- -	- -	11,178 ¼	- -	292,470 ½	4,069 ½	
5,443,120	- -	51,066	- - -	21,112 ¾	- -	- -	6,845 ½	- -	378,827 ½	4,309 ½	
3,948,987	- -	62,175	- - -	9,927	- -	- -	5,849	- -	283,518 ¾	3,158 ¾	
3,228,451	- -	75,405 ¾	86,738 ½	5,986	- -	- -	8,681	- -	313,672 ¾	3,986 ½	
2,082,719	- -	53,782 ¼	85,280	9,696 ½	3,086 ¾	- -	7,790 ¾	3,508 ½	289,332 ½	3,367	
2,227,854	- -	73,812 ¾	112,073 ½	12,027	2,138 ½	- -	14,250 ½	3,547 ¼	305,742	7,390	
1,411,438	- -	104,831 ¼	58,108 ¾	7,571 ¾	2,701 ½	- -	13,281 ¾	8,818 ¾	132,444 ½	5,310	
5,906,818	- -	53,355 ¾	78,388 ¼	9,521 ½	6,750 ¼	- -	10,433 ¾	1,039 ½	195,062 ½	6,788	
5,031,133	- -	101,584	116,575 ½	9,586	10,736 ¾	- -	9,255 ¾	1,268 ¾	194,191 ¼	6,350	
5,016,114	- -	65,631	224,081	11,283	6,672 ¾	234 ¼	15,230	3,706	380,431 ¾	7,709	
5,238,142	- -	89,026 ¼	205,052 ¾	14,596 ½	5,002	1,833 ¼	11,012	4,315 ¼	367,249 ½	8,778	
—	—	—	—	—	—	—	—	—	—	—	

34.	35.	36.	37.	38.	39.	40.	41.	42.	43.	44.	
SUGAR-CANDY.	TINCAL and BORAX.	TO-BACCO.	TURME-RIC.	WAX and WAX CAN-DLES	ARTICLES OF WHICH THE VALUE ONLY IS GIVEN.						YEARS.
					Cocoa Nuts.	Firewood.	Planks.	Saul and Sissoo Timber.	Skins and Hides.	Sundries.	
Cwt.	Cwt.	Cwt.	Cwt.	Cwt	Sa. Rs.	Sa Rs.	Sa. Rs	Sa. Rs	Sa. Rs	Sa. Rs.	
compliance with this Order			- -	- -	- -	- -	- -	- -	- -	- -	1793-4 to 1811-12
2,449 ¾	- -	16,493	8,236	1,367	- -	1,02,566	35,658	3,86,977	- -	10,67,645	1812-13
1,909 ½	- -	12,605¼	15,864 ¾	1,196 ¼	- -	61,828	55,778	5,03,195	- -	11,44,984	1813-14
2,515	- -	4,919¼	9,643 ¾	1,145	- -	58,186	61,971	4,75,910	- -	11,73,829	1814-15
2,289 ½	- -	8,233	8,875	1,085	- -	45,153	48,697	3,15,504	- -	14,95,438	1815-16
1,761 ½	- -	15,542	10,808	1,353	- -	1,03,602	70,324	5,60,653	- -	22,61,758	1816-17
1,439 ½	- -	32,859	15,262 ½	1,468 ¾	- -	92,322	86,456	3,59,637	- -	23,19,526	1817-18
3,477	- -	40,396	15,020 ½	1,232 ¼	- -	1,14,367	49,584	2,51,421	- -	23,81,001	1818-19
1,844 ¼	9,288 ¾	41,670	25,053 ¼	1,412 ¼	- -	2,22,435	84,917	3,87,648	- -	24,97,343	1819-20
1,916	4,291	74,695½	8,101	2,121 ¾	- -	1,67,807	65,093	2,86,423	- -	17,65,422	1820-21
2,920 ½	2,525	133,486½	7,105 ½	2,158 ½	- -	3,05,091	74,997	3,50,545	- -	16,98,527	1821-22
2,706 ¾	5,538	107,872½	10,842 ¼	1,881 ½	- -	- -	75,624	4,13,267	- -	13,50,557	1822-23
3,844 ½	3,869 ½	90,848	14,265 ¾	2,024 ½	85,038	- -	29,537	2,30,641	2,90,049	5,49,076	1823-24
4,601 ½	3,503 ¼	125,236¾	11,083 ¼	1,413 ¾	82,939	- -	70,126	5,48,026	89,946	5,51,980	1824-25
4,295 ½	1,333 ¼	72,775	10,061 ¾	842	34,512	- -	37,747	2,32,102	40,701	2,84,726	1825-26
4,920 ¾	2,524 ½	94,159½	11,732 ½	1,201 ½	30,754	- -	33,299	3,99,042	75,779	5,71 555	1826-27
3,348	1,582	93,616½	18,794 ¾	1,194	60,339	- -	32,909	2,52,873	75,770	4,56,618	1827-28
6,593 ¾	1,853 ¾	137,035¼	26,527	1,057 ¼	61,583	- -	27,788	2,85,186	81,034	4,03,975	1828-29
4,181 ¼	1,855 ¼	166,655¼	19,089 ¼	1,141 ½	68,400	- -	28,694	2,49,146	94,637	4,55,445	1829-30
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	1831-31

have been changed into avoirdupois weight, at 82 lbs. for the Bazar, and 75 lbs. for the Factory maund.

Thos Fisher, Searcher of the Records.

(2.)—RETURN showing the Quantity, or, in cases where Quantity could not be ascertained, the Value, of
Port of *Madras*, from the Interior of the Presidency of

	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.
YEARS.	BALLA-PUM.	BANG.	BEADS, CORAL. (False.)	BEETLE NUTS.	BEETLE LEAF.	CHE-COYS.	CHILIES.	COFFEE.	COTTON.	COTTON THREAD.	DRUGS. Adjovan Seeds.
	Cwt.	Cwt.	No.	Cwt.	Bundles.	Cwt.	Cwt.	Cwt.	Cwt.	Bags.	Cwt.
1793-4 to 1823-4	The Reports of Internal Commerce received from Fort St. George for these years do not contain the informa-										
1824-5	- -	26	6,81,500	8,369	13,41,868	1,370	7,852	105	- -	- -	220
1825-6	- -	23	- -	7,903	16,00,994	1,024	10,154	211	1,910	1,155	340
1826-7	- -	28	- -	8,258	15,43,265	1,692	9,258	234	15,478	3,046	344
1827-8	- -	12	- -	7,235	13,50,735	1,015	10,907	252	1,252	2,551	518
1828-9	- -	18	- -	6,791	14,02,944	827	9,867	- -	1,256	3,022	257
1829-30	- -	26	- -	6,837	12,53,883	661	9,695	159	91	2,491	362
1830-31	477	- -	- -	9,321	15,08,351	478	11,218	- -	591	1,861	304

24.	25.	26.	27.	28.	29.	30.	31.	32.	33.	34.	35.
- - - DYES.—*continued.*			EPPA-PINDY.	FRUITS.						GANJAH.	GARLIC.
Cochineal.	Coosamba Flower and Powder.	Indigo.		Almonds.	Cocoa Nuts.	Dates.	Kismisses.	Raisins.	Tamarinds.		
Cwt.	Cwt.	Cwt.	Cwt.	Cwt.	No.	Cwt.	Cwt.	Cwt.	Cwt.	Cwt.	Cwt.
* The Reports of Internal Commerce received from Fort St. George for these years do not contain the information necessary											
175	190	3,425	586	40	161,314	34	32	6	28,288	51	2,637
103	220	3,555	- -	- -	126,701	- -	- -	- -	26,535	45	2,320
58	292	3,672	423	- -	156,880	- -	- -	- -	24,965	59	2,014
28	323	6,785	- -	- -	327,580	- -	- -	- -	29,769	39	2,210
- -	316	7,930	603	- -	118,101	- -	- -	- -	32,555	16	2,798
- -	553	6,293	- -	- -	190,495	- -	- -	- -	24,770	65	725
- -	257	3,185	- -	- -	369,827	- -	- -	- -	28,427	23	2,883

East India House,
15 August 1832.

each Article of INDIAN PRODUCTION or MANUFACTURE, received in each Year from 1793 to 1831, at the *Fort St. George*, so far as the same can be complied with.

12.	13.	14.	15	16.	17.	18.	19.	20	21.	22.	23
- - - - - - DRUGS—*continued.*									DYES - - -		
Camphor.	Coriander Seeds.	Cummin Seeds.	Feenu-greek.	Mustard Seeds.	Poppy Seeds.	Saffron.	Verdigris.	Drugs of Sorts.	Avarum Bark.	Cadacoys, Small and Flower.	Choyroot.
Cwt.	Cwt.	Cwt.	Cwt.	Cwt.	Cwt.	Lbs.	Cwt.	Cwt.	Cwt.	Cwt.	Cwt.
tion necessary for a compliance with this Order.					—	—	—	—	—	—	—
8	135	112	265	- -	- -	52	- -	289	3,363	- -	112
15	- -	609	394	- -	- -	- -	- -	101	1,884	193	37
- -	226	1,000	731	106	- -	- -	19	92	1,850	117	119
- -	- -	1,530	713	303	125	- -	32	347	1,951	117	91
- -	- -	1,141	739	125	- -	- -	23	202	2,326	107	- -
- -	285	1,199	552	86	130	- -	20	123	2,848	91	- -
- -	- -	990	939	- -	185	- -	29	199	2,331	129	- -

36.	37.	38.	39.	40.	41.	42.	43.	44.	45.	46. - - -	
GRAIN.				GUMS.	GUN-NIES.	HEMP.	HIDES and SKINS.	HONEY.	INDIGO SEEDS.	IRON-MON-GERY.	YEARS
Paddy.	Rice.	Wheat.	Grain, of Sorts.								
Cwt.	Cwt.	Cwt.	Cwt.	Cwt.	Pieces.	Cwt.	Number.	Cwt.	Cwt.	Cwt.	
for a compliance with this Order.				- -	- -	- -	- -	- -	- -	- -	1793-4 to 1823-4
78,653	14,524	1,879	8,742	84	2,262	- -	37,985	- -	- -	133	1824-5
211,912	83,783	3,496	44,171	114	10,710	193	34,124	156	- -	95	1825-6
234,509	116,918	2,120	51,388	- -	1,846	- -	66,044	280	- -	113	1826-7
335,666	192,910	1,873	29,582	- -	6,837	- -	117,843	341	- -	Value. *Rs.*2,957	1827-8
369,572	276,101	1,509	44,423	- -	7,321	- -	94,350	185	97	10	1828-9
343,130	176,915	2,089	43,737	- -	2,731	- -	62,375	223	- -	Value. *Rs.*1,115	1829-30
192,281	239,577	4,892	97,303	- -	3,570	- -	68,592	163	- -	- -	1830-31

(continued.)

Thos Fisher,
Searcher of the Records.

(2.)—Quantity or Value of Articles of Indian Production or Manufacture

cont^d. YEARS.	47. IVORY.	48. IVORY BOXES.	49. JAGREE	50. MANILLA SEEDS.	51. MATS.	52. METALS. Lead.	53. METALS. Steel.	54. METALS. Quicksilver.	55. OILS of SORTS.	56. OIL SEEDS.	57. OPIUM.
	Cwt.	No.	Cwt.	Cwt.	No.	Cwt.	Cwt.	Cwt.	Cwt.	Cwt.	Cwt.
1793-4 to 1823-4	The Reports of Internal Commerce received from Fort St. George for these years do not contain the informa-										
1824-5	11	- -	14,050	246	7,059	- -	- -	- -	13,512	3,747	12 ¼
1825-6	- -	84	11,235	1,028	12,760	- -	232	- -	22,045	14,813	5
1826-7	- -	32	9,875	1,302	6,978	- -	- -	- -	21,588	15,904	7 ¼
1827-8	12	- -	9,603	662	- -	67	50	- -	25,145	12,402	1 9/16
1828-9	- -	- -	12,095	500	- -	62	157	15	22,087	7,591	6 ⅛
1829-30	8	- -	14,316	1,077	- -	- -	51	- -	23,412	9,261	9
1830-31	- -	28	15,341	1,090	5,869	- -	- -	- -	28,211	16,675	10

70. PIECE GOODS (COTTON.) Long Cloth.	71. Muslins of Sorts.	72. Palampores	73. Rumalls of Sorts.	74. Salampores.	75. Sashes.	76. Turbans of Sorts.	77. Piece Goods of Sorts	78. TOTAL.	79. PIECE GOODS (SILK.) PieceGoods of Sorts.	80. PROVISIONS. Ghee.	81. PROVISIONS. Onions.
Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Cwt.	Cwt.
The Reports of Internal Commerce received from Fort St. George for these years do not contain the information											
869	74,061	63,076	- -	15,374	- -	25,581	371,991	1,010,975	5,749	15,721	4,594
457	35,561	7,790	3,723	27,728	6,762	32,208	306,288	852,905	8,612	18,084	8,707
708	41,053	6,678	2,779	21,002	7,534	41,749	303,532	903,379	11,652	18,087	6,571
928	35,342	7,298	2,272	78,238	4,547	35,369	331,152	916,209	10,470	20,628	8,327
198	43,535	5,716	7,128	39,155	8,632	46,895	393,571	1,137,428	15,378	21,287	7,727
212	34,410	8,004	5,468	53,740	7,077	39,777	318,131	1,035,004	20,176	77,484	9,000
184	45,567	5,388	3,824	70,039	5,729	23,927	249,380	920,272	9,981	20,331	8,895

East India House,
15 August 1832

received at *Madras* from *Fort St. George*, 1793 to 1831—*continued.*

58.	59.	60.	61.	62.	63.	64.	65.	66.	67.	68.	69.
OPIUM MILK.	PAPER.	PURSES.	PERFUMERY.		PIECE GOODS.						
			Attar.	Rosewater.	Blue Cloth.	Cambrics.	Clouts of Sorts.	Dorias and Dowties.	Ginghams	Gown Pieces	Handkerchiefs of Sorts.
Cwt.	Quires.	No.	Cwt.	Bottles.	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Pieces	Pieces.
tion necessary for a compliance with this Order.					—	—	—	—	—	—	—
38	64,952	3,444	4	447	21,862	-	179,364	110,235	16,558	3,051	128,953
39	45,833	-	4½	-	18,879	2,137	183,466	123,612	3,898	-	100,396
93 3/16	57,988	-	1¼	-	50,557	2,213	219,353	143,848	2,294	-	60,079
79	60,303	-	-	-	4,422	501	166,189	140,133	3,768	-	106,050
78	43,527	5,095	1¼	-	58,812	-	244,551	164,779	3,828	-	120,628
100	44,510	5,365	3	-	81,356	1,482	190,199	132,890	1,810	-	160,448
86	37,770	3,763	-	-	78,880	427	200,827	141,627	3,931	-	90,542

82.	83.	84.	85.	86.	87.	88.	89.	90.	91.	92.	
PROVISIONS.			ROPE (TENT.)	SALT-PETRE.	SHOES.	SILK (RAW.)	SNUFF.	SOAP.	SODA.	STICK-LAC.	YEARS.
Potatoes.	Salt Fish.	Sharks' Fins.									
Cwt.	Cwt.	Cwt.	Pieces.	Cwt.	Pairs.	Cwt.	Doz.	Cwt.	Cwt.	Cwt.	
necessary for a compliance with this Order.				-	-	-	-	-	-	-	1793-4 to 1823-4
-	11,221	35	-	224	-	9	3,329	2,364	-	442	1824-5
1,625	7,840	30	3,469	-	-	-	1,564	772	-	-	1825-6
6,422	6,898	25	2,979	327	-	-	1,883	726	-	40	1826-7
6,271	6,794	25	4,154	-	2,256	-	864	1,204	-	-	1827-8
5,279	6,193	38	3,524	-	2,831	-	693¼	853	-	-	1828-9
6,728	5,729	54	-	291	3,698	-	1,213	1,037	-	-	1829-30
5,525	8,189	84	1,178	876	4,912	-	755	743	523	-	1830-31

(*continued*)

Thos Fisher,
Searcher of the Records.

(2.)—Quantity or Value of Articles of Indian Production or Manufacture received at *Madras* from *Fort St. George*, 1793 to 1831—*continued.*

contd.	93.	94.	95.	96.	97.	98.	99.
YEARS.	SUGAR.	SPICES.				TAPE (WHITE)	TOBACCO.
		Sandal Wood.	Cardamums.	Cloves.	Pepper.		
	Cwt.	Cwt.	Cwt.	Cwt.	Cwt.	Bundles.	Cwt.
1793-4 to 1823-4	The Reports of Internal Commerce received from Fort St. George for these years do not contain the information necessary for a compliance with this Order.						
1824-5	7,322	51	17	- - -	283	46	12,527
1825-6	6,630	121	111	- - -	327	230	11,826
1826-7	6,211	1,117	8	- - -	149	- - -	14,078
1827-8	6,035	5,563	18	103	48	- - -	13,017
1828-9	8,487	2,301	19	- - -	- - -	Value. *Rs.* 2,337	12,922
1829-30	9,072	4,177	28	- - -	- - -	222	12,546
1830-31	10,749	367	21	- - -	87	- - -	12,672

100.	101.	102.	103.	104.	105.		
TURMERIC.	VALLUM BARK.	WAX.	WOOD (RED.)	WOOLLENS.	ARTICLES of which the VALUE only is given.		YEARS.
				Carpets, Comlies, Ramalls, &c.	Timber.	Sandries.	
Cwt.	Cwt.	Cwt.	Cwt.	Pieces.	M. Rupees.	M. Rupees.	
* The Reports of Internal Commerce received from Fort St. George for these years do not contain the information necessary for a compliance with this Order.							1793-4 to 1823-4.
1,382	- - -	248	- - -	15,500	27,253	6,960	1824-5.
1,283	352	311	- - -	33,540	39,977	14,853	1825-6.
1,442	842	272	2,151	22,911	31,871	9,427	1826-7.
1,593	804	334	688	3,386	32,226	7,676	1827-8.
1,324	- - -	469	528	4,465	33,149	13,637	1828-9.
956	- - -	321	1,553	15,265	31,256	10,065	1829-30.
1,316	- - -	171	3,525	13,814	33,531	15,515	1830-31.

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15 August 1832.

Thos Fisher,
Searcher of the Records.

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1. *Generally.*
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3. *Bombay.*
4. *Indus.*
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6. *Persian Gulf.*
7. *Digest of Evidence before Lords and Commons.*

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4. *Indus:*

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5. *Nile:*

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1. *Duty.*
2. *Imports.*
3. *Manufacture.*
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